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GOVERNMENT OF MYSORE.
FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF MYSORE

FOR

1908-09.

BY

J. S. CHAKRAVARTI,

COMPTROLLER AND FINANCIAL SECRETARY.

CONTENTS.

| | PAGE | | PAGE |
|---|------|--|------|
| General | 1 | L.—Cauvery Power Scheme | 31 |
| General Review | 1 | N.—Cauvery Power Scheme Capital not charged to Revenue | 31 |
| Comparison of Accounts with Budget Estimates, 1908-09 | 3 | M.—Adjustments | 32 |
| Comparison with the year 1907-08 | 4 | O.—Permanent Debt | 32 |
| Appropriation Audit | 6 | P.—Unfunded Debt | 32 |
| A.—Principal Heads of Revenue | 7 | Q.—Deposits and Advances | 32 |
| AA.—Mining Revenue | 12 | R.—Advances and Loans | 33 |
| B.—Interest | 13 | T.—Remittances | 33 |
| C.—Palace | 16 | U.—His Majesty's Treasury | 33 |
| D.—Receipts by Civil Departments | 16 | V.—Cash Balance | 33 |
| E.—Miscellaneous | 24 | Statement of Account of the Sinking Fund for the repayment of the Sterling Loan of £1,200,000. | 35 |
| EE.—Military | 27 | | |
| F.—Famine Relief and Insurance | 28 | | |

APPROPRIATION REPORT

ON

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FOR

1908-09.

(NOTE.—Throughout this report the figures given are, unless otherwise indicated, in thousands of Rupees omitting 000.)

General.

The Government of His Highness the Maharaja of Mysore decided last year to publish the Appropriation Report in the Government Gazette, and the Report for 1907-08 was accordingly published in the *Mysore Gazette* of the 21st October 1909. The Report for 1908-09 is now published. The object of publishing the report in the Gazette is to throw open the financial transactions of the State as finally revised, for the information of the public who may thus study the policy of Government and the progress of the State in the important department of finance.

2. This report, it may be explained, is in the nature of a review. It reviews the actual receipt and expenditure for the year to which it relates as recorded in the finally closed accounts of the Comptroller. The review is twofold. In the first place, the actual figures in the final accounts are compared with the corresponding figures in the detailed budget estimates and the excess or deficiency explained in each case as far as possible. In the second place, the actual figures for the year are compared with the actual figures of the preceding year and the course of the head of revenue and expenditure briefly discussed, the rise or fall being explained.

3. The Public Works, the Railway, and the Cauvery Power Scheme are treated in this review in the same way as other heads. The importance of these heads, however, and the various causes which affect the receipt and expenditure under them demand a closer and more detailed review. For this reason separate reviews with detailed statistics and explanatory memoranda are prepared for these heads and printed under the designation of Finance Accounts. Those who require more information regarding those heads of accounts than what is contained in this report are referred to those accounts.

General Review.

4. The Budget Estimate for 1908-09, which was framed on the assumption that the year would be a normal one, provided for a small surplus of 16, exclusive of the Net Revenue from the Cauvery Power Scheme. The failure of the south-west monsoon and the partial failure of the north-east during the year changed the situation; and instead of the anticipated surplus of 16 there was a large deficit of 2,90 as shown below. If, however, the

Cauvery Power Revenue and Expenditure are taken into account, the total receipts and expenditure balance each other.

| | | Excluding the Cauvery Power Scheme | | Including the Cauvery Power Scheme | |
|-------------------|----------------|------------------------------------|-------------|------------------------------------|-------------|
| | | Revenue | Expenditure | Revenue | Expenditure |
| | | Budget | Accounts | Budget | Accounts |
| | | Rs. | Rs. | Rs. | Rs. |
| Total Receipts... | ... | 2,11,65 | 2,05,25 | 2,28,15 | 2,22,72 |
| Total Expenditure | ... | 2,11,49 | 2,08,15 | 2,27,99 | 2,22,72 |
| | Surplus + ... | + 16 | ... | + 16 | ... |
| | or Deficit—... | ... | —2,90 | ... | ... |

5. The year 1908-09 was preceded by a succession of agriculturally bad years, but in framing the budget estimates it was hoped that the rainfall of the year would be good and the prospects normal. Before, however, the year was three months old, the prospects became very disappointing. With the failure of the monsoons the situation looked gloomy; and by the close of October 1908 the scarcity which was already being felt in some parts of the State became acute and wide-spread. It was apprehended that famine conditions might be reached if the subsequent north-east monsoon did not improve the situation. The financial position was accordingly fully reviewed and the budget programme of the year revised to suit the altered prospects of revenue and expenditure. As remissions and suspensions of land revenue were to form the important weapons of combating the distress at the beginning, the Land Revenue estimates were recast with reference to the latest information available and to past experience. And on the expenditure side provision was made for the issue of Takavi advances on a liberal scale and for various other measures for the relief of the agricultural and the non-agricultural classes of the population. As the result of this re-adjustment of the budget programme the total revenue was calculated to stand about 16 lakhs lower, and the total expenditure about two lakhs higher, than in the original budget estimates.

6. Fortunately the north-east monsoon, which was disappointing at its commencement, was mostly favourable at its close and after the Mungar showers of May 1909, the fears of a wide-spread famine were happily at an end. The agricultural situation, however, demanded remissions and suspensions of land revenue on a large scale. It also necessitated additional expenditure which was partly met by reduction of sanctioned grants and partly by additional grants.

7. With the exception of the Land Revenue, which fell by about 11 lakhs from the effects of the distress, and the Forest Revenue, which was worse by a little over 2 lakhs for reasons mentioned later on, the revenue under the other important heads exceeded the budget anticipations and the total actuals fell short of the total estimate by only 6,40. On the other hand, the expenditure heads showed a saving of 3,34 in the aggregate in spite of the additional expenditure necessitated by the distress. The net result was, as has been already stated, that the actual receipts fell short of the actual expenditure by 2,90, excluding the Cauvery Power transactions on both sides.

8. No important change in the classification was made during the year in regard to the Revenue and Expenditure.

9. The following gives the summary of the Budget and Account figures for the year 1908-09 which are reviewed in this report. The details will be found in the appended statement.

| Receipts | | | Out-goings | |
|----------|----------|--|------------|----------|
| Budget | Accounts | | Budget | Accounts |
| 1,73,37 | 1,63,51 | Principal Heads of, and Direct Demands on, Revenue ... | 33,65 | 32,69 |
| 14,56 | 15,96 | Mining Revenue ... | 2,51 | 1,99 |
| 5,04 | 5,67 | Interest ... | 3,28 | 3,10 |
| ... | ... | Palace ... | 19,40 | 19,40 |
| 3,92 | 3,89 | Civil Departments ... | 49,10 | 48,73 |
| 1,37 | 1,48 | Miscellaneous ... | 48,69 | 47,75 |
| 73 | 66 | Military ... | 14,62 | 14,14 |
| ... | ... | Famine Relief and Insurance ... | 2,00 | 2,86 |
| 8,87 | 9,74 | State Railways—Revenue Account ... | 7,20 | 7,22 |
| 3,79 | 4,35 | Public Works (including Construction of Railways) ... | 31,04 | 30,27 |
| 16,50 | 17,46 | Cauvery Power Scheme ... | 16,50 | 14,57 |
| 2,28,15 | 2,22,72 | Total ... | 2,27,99 | 2,22,72 |

| Receipts Budget Accounts | | Out-goings Budget Accounts | |
|-----------------------------|---------|---|-----------------|
| | | Other Transactions. | |
| 16 | ... | Surplus, ordinary | ... |
| 10,31 | ... | Appropriation for repayment of Cauvery Power Scheme | ... |
| | ... | Capital | ... |
| | ... | Adjustments | ... |
| | ... | Capital outlay not charged to Revenue | 1,25 1,98 |
| | ... | Permanent Debt—Discharged | 40 |
| 5,90 | 23 | Unfunded Debt | ... |
| | ... | Deposits and Advances | 14,32 6,33 |
| | ... | Advances and Loans | 7,92 10,03 |
| | 11 | Remittances | ... |
| | 47 | His Majesty's Treasury | ... |
| 1,08,74 | 1,08,74 | Cash balance on 1st July 1907 | ... |
| | ... | Cash balance on 30th June 1908 | 1,01,81 91,20 |
| 1,25,11 | 1,09,55 | Total | 1,25,11 1,09,55 |

10. The following statement exhibits the difference in the net accounts between the budget and the actuals.

Statement showing the net Revenue and Expenditure for 1908-09.

| REVENUE | | Estimate | Actuals | EXPENDITURE | | Estimate | Actuals |
|-----------------------------------|-----|----------|---------|--|-----|----------|---------|
| I. Land Revenue, etc.— | | | | 1. Cost of Revenue Collection— | | | |
| 1. Land Revenue | ... | 98,36 | 87,59 | (1) Land Revenue (excluding District Administration) | ... | 10,43 | 9,73 |
| 2. Forest | ... | 20,14 | 18,01 | (2) Forest | ... | 7,61 | 7,62 |
| Total | ... | 1,18,50 | 1,05,60 | (3) Stamps | ... | 33 | 36 |
| II. Taxation— | | | | (4) Excise | ... | 3,36 | 3,40 |
| 1. Stamps | ... | 7,46 | 8,26 | (5) Customs | ... | ... | ... |
| 2. Excise | ... | 40,54 | 43,55 | (6) Registration | ... | 85 | 84 |
| 3. Customs | ... | ... | ... | Total | ... | 22,58 | 21,95 |
| 4. Assessed Taxes | ... | 3,18 | 2,44 | 2. Civil Service— | | | |
| 5. Registration | ... | 1,37 | 1,71 | (1) Palace | ... | 19,40 | 19,40 |
| Total | ... | 52,55 | 55,96 | (2) District Administration | ... | 8,85 | 8,85 |
| III. Mining Royalty and Leases... | | 12,05 | 13,97 | (3) General Administration | ... | 6,70 | 6,80 |
| IV. Debt Services, etc.— | | | | (4) Law and Justice | ... | 8,13 | 8,45 |
| Interest, etc. | ... | 1,76 | 2,57 | (5) Police | ... | 8,93 | 9,43 |
| | | | | (6) Education | ... | 8,94 | 8,70 |
| | | | | (7) Muzrai | ... | 3,58 | 3,50 |
| | | | | (8) Medical | ... | 6,49 | 6,14 |
| | | | | (9) Scientific and other Minor Departments | ... | 2,41 | 1,81 |
| | | | | (10) Civil Works | ... | 23,85 | 22,75 |
| | | | | Total | ... | 97,28 | 95,83 |
| | | | | 3. Miscellaneous— | | | |
| | | | | (1) Pension, etc. | ... | 7,41 | 7,50 |
| | | | | (2) Famine Relief | ... | 2,00 | 2,86 |
| | | | | (3) Miscellaneous | ... | 2,99 | 1,88 |
| | | | | (4) Stationery and Printing | ... | 1,82 | 1,83 |
| | | | | Total | ... | 14,22 | 14,07 |
| | | | | 4. Army and Defence— | | | |
| | | | | (1) Subsidy to Imperial Government | ... | 35,00 | 35,00 |
| | | | | (2) Local Service and other Regiments | ... | 13,89 | 13,49 |
| | | | | (3) Military Works | ... | 40 | 9 |
| | | | | Total | ... | 49,29 | 48,58 |

| REVENUE | | | EXPENDITURE | | |
|-------------------------|----------|---------|------------------------------|----------|---------|
| | Estimate | Actuals | | Estimate | Actuals |
| V. Commercial Services— | | | 5. Commercial Services— | | |
| Revenue Account— | | | (a) Capital outlay— | | |
| Cauvery Power Scheme... | 46 | 2,38 | (1) Railways ... | 3,00 | 3,07 |
| State Railways ... | 1,67 | 2,61 | (2) Cauvery Power Scheme ... | 46 | 61 |
| Total ... | 2,13 | 4,89 | Total ... | 3,46 | 2,56 |
| Grand Total ... | 1,86,99 | 1,82,99 | Grand Total ... | 1,86,83 | 1,82,99 |

NOTE.—In this statement both the Budget and Account figures are net, i.e., on the revenue side the gross figures minus refunds are shown, while on the charge side the gross expenditure minus departmental receipts are given. The revenue from Salt has been deducted from miscellaneous expenditure as usual.

11. The important variations in the actuals as compared with the budget estimates are explained later on under the heads concerned.

Comparison with the year 1907-08.

| | 1907-08 | 1908-09 | Difference More +, less — |
|--------------------------------|---------|---------|------------------------------|
| Principal Heads of Revenue ... | 1,81,17 | 1,63,51 | —17,66 |
| Mining Revenue ... | 15,83 | 15,90 | +13 |
| Interest ... | 7,07 | 5,67 | —1,40 |
| Civil Departments ... | 4,40 | 3,89 | —51 |
| Miscellaneous ... | 1,61 | 1,48 | —13 |
| Military ... | 31 | 66 | +35 |
| State Railways ... | 9,42 | 9,74 | +32 |
| Public Works Department ... | 4,02 | 4,35 | +32 |
| Cauvery Power Scheme ... | 17,58 | 17,46 | —12 |
| Total ... | 2,41,41 | 2,22,72 | —18,69 |

The important variations under the Principal Heads of Revenue were the following:—

| | 1907-08 | 1908-09 | Difference More +, less — |
|--------------------|---------|---------|------------------------------|
| Land Revenue ... | 1,03,80 | 89,16 | —14,64 |
| Forest ... | 22,77 | 18,03 | —4,74 |
| Excise ... | 41,83 | 43,63 | +1,80 |
| Assessed Taxes ... | 3,17 | 2,44 | —73 |
| Sayer Customs ... | 3 | 0 | —3 |
| Salt ... | 10 | 5 | —5 |
| Stamps ... | 7,98 | 8,48 | +50 |
| Registration ... | 1,49 | 1,72 | +23 |
| Total ... | 1,81,17 | 1,63,51 | —17,66 |

12. The very large decrease under *Land Revenue* was due chiefly to large remissions and suspensions granted on account of the distress and partly also to the collection in 1907-08 of about 3,00 of Revenue suspended in previous years. The fall under *Forest* was owing chiefly to the less rate secured for sandalwood and the less quantity of wood sold in consequence. The increase under *Excise* was mainly in the Toddy Revenue. The less realisation from *Assessed Taxes* was the result of the remissions granted and to a certain extent also of suspensions. The improvement in the *Stamp* and *Registration* Revenues was the result of greater activity as regards transfer of property and execution of documents which are generally associated in India with a year of unfavourable seasonal conditions.

Interest was worse by 1,40, and this was due partly to less recovery during the year of the interest on Loans and Advances and partly to the fact that the previous year's figure included the arrear interest for one half-year on 50 lakhs of Government paper.

The fall in the receipts of the *Civil Department* was the result of less receipts under *Police* and *Medical* chiefly owing to non-adjustment of a part of the seven-tenths share of the Railway Police recoverable from the Southern Mahratta Railway Company and of the contributions from Municipal and District Funds on account of Local Fund Dispensaries.

The *Military* receipts were more as the separate Hesarghatta and Nadamavinapura Grass Farm Fund, which was previously in existence, was abolished and the income from the Farms was credited directly to Government.

The improvement in the Railway revenue was the combined effect of increased traffic and of reduction in the amount of the surplus profits paid to the Southern Mahratta Railway Company; while that under Public Works was caused by the larger quantity of water supplied to the Kolar Gold Mines and by the recovery and credit of the contribution payable by the Bangalore City Municipality for the maintenance of the Chamarajendra Water Works.

13. A similar comparison as regards expenditure is made below:—

| | 1907-08 | 1908-09 | Difference More +, less— |
|--|---------|---------|-----------------------------|
| Direct Demands on Revenue | 31.30 | 32.69 | +1.39 |
| Mining Revenue | 1.98 | 1.99 | +1 |
| Interest | 2.96 | 3.10 | +14 |
| Palace | 19.40 | 19.40 | — |
| Salaries and Expenses of Civil Departments | 50.60 | 48.78 | —1.87 |
| Miscellaneous Civil Charges | 48.94 | 47.75 | —1.19 |
| Military | 12.90 | 14.15 | +1.25 |
| Famine Relief and Insurance | 2.00 | 2.86 | +86 |
| State Railways Revenue Account | 7.19 | 7.21 | +2 |
| Public Works Department, including Construction of | | | |
| Railways | 32.37 | 30.27 | —2.10 |
| Cauvery Power Scheme | 5.28 | 14.57 | +9.29 |
| Total | 2,14.92 | 2,22.72 | +7.80 |

14. Under Direct Demands on Revenue there were excesses in the charges for *Land Revenue, Forest, Excise and Stamps*, which were partly diminished by savings under *Refunds and Drawbacks*. Under *Land Revenue* the share of the Taluk Cutcherry Establishment charges debited to *Law and Justice* was smaller; the payment of grain compensation allowance also contributed to the excess. Against these there was a lapse in the grant for potgi allowance due to patels and shanbhogs in many places not having received their potgi allowance for 1908-09. Under *Forest* the excess was due to the larger outlay incurred on buildings and other works and the extensive timber operations of the Department. The small increase in the *Excise* expenditure was chiefly due to the absence of the permanent Excise Commissioner on leave and the acting arrangement made in consequence. The increase under *Stamps* was on account of the special purchase of paper for Stamps.

15. The small increase under *Interest* was chiefly in the amount of the interest paid to the State Life Insurance Fund, the balance in favour of which increases from year to year.

16. The reduction in the expenditure under Salaries and Expenses of the Civil Departments was due to the fact that in the previous year a special building grant of 5 lakhs was paid to the Indian Institute of Science (the Tata Institute) and to the reduction in the share of the Taluk Cutcherry Establishment debitable to *Law and Justice* mentioned in para 12. These savings were counterbalanced partly by the transfer of the Plague charges from *Miscellaneous* to *Medical* and partly by the additional expenditure incurred during the year in adapting the work of the Colleges and High Schools to the new University Regulations, in working up the new Sanitary scheme, and in improving the Experimental Cultivation and the Botanical Gardens.

17. The less charges under *Miscellaneous, Civil charges*, were due to the transfer of the Plague charges from this group, the less purchase of press Materials and Type and the lapse of the grant for the Bust and additional Statue of His Highness the late Maharaja.

18. Under *Military* the large excess was contributed by the increased grant sanctioned for Supplies and Services of the Imperial Service Regiment, the revision of the establishment of the Transport Corps, the increased charges for compensation for dearness of gram and ragi, and the inclusion under this head of the charge for the maintenance of the grass farms mentioned on the receipt side.

19. The excess of 86 over the normal Famine reserve of 2,00 represents the direct expenditure in connection with the distress.

20. There was less expenditure under *Public Works* and the decrease was chiefly under *Irrigation and Railway* (Capital works). The reduction is accounted for in the former case by the fact that some of the important works on which there was heavy outlay in the previous

year approached completion during the year, and in the latter case to the smaller number of works undertaken during the year and to the decrease in the proportionate share of the General store balance debited to the State by the Company. Under *Cauvery Power Scheme* the large excess was on account of the formation of the Depreciation Fund in terms of Government Order No. 118-22—819-23, dated 1st February 1909.

Appropriation Audit.

21. No additional grant was sanctioned during the year excepting a small one of 15. The following statement shows the excess over budget grants still requiring sanction, for which additional allotments have not been made by re-appropriation:—

| Major and minor heads of account | Amount of excess expenditure | Already sanctioned | | Amount of excess requiring sanction | Remarks in explanation of excess |
|---|------------------------------|--------------------|-------------------------------|-------------------------------------|--|
| | | Amount | Government Order No. and date | | |
| 3. Forest— A. Conservancy and Works. | 7 | ... | ..... | 7 | Due to special shikar charges incurred during the year in connection with the visit of distinguished persons, Kumri cultivation, sinking of wells in Tumkur and other districts and also widening of existing demarcation. |
| 4. Excise— Salaries (2), Establishment (1), Allowances (2) and Supplies and Services (5). | 10 | ... | ..... | 10 | Due to the grant of privilege leave to the Excise Commissioner and the grant of compensation allowance to the poor paid officials; also the larger quantity of liquor carried from Distillery to Bonded Depots. |
| 8. Stamps— IV. Discount on sale of stamp papers and labels. | 3 | ... | ..... | 3 | The larger sale of stamps necessitated a larger amount of discount. |
| 12. Interest on other obligations— 4 Refunds. | 23 | ... | ..... | 23 | Of this 19 was due to the adjustment made on account of a wrong credit in previous years' account, and 4 being the penal interest ordered to be written off in Government Order No. Fl. 4222-30—G. F. 304-08, dated 15th July 1909. |
| 13. Profit or Loss— A. Loss on Investments | 1 | ... | ..... | 1 | The additional investment in Government of India securities made during the year brought in more interest which necessitated a greater amount of income-tax payment. |
| 15. General administration— Staff and Household of H. H. the Maharaja (11), Govt. House, etc., and stables (15). | 20 | ... | ..... | 20 | There was an excess of 22 which was caused by the leave allowances of Mr. Macnochie and the adjustment during the year of bills of previous year relating to the entertainment of Indian guests, kept under objection. Of the above excess 9 was met by re-appropriation. |
| 16A. Law and Justice—Courts of Law— Chief Court (6), Civil and Sessions Courts (4), Assistant Sessions and Sub-Judges Courts (1), Munsiff's Courts (1) and City Magistrates' Courts (1). | 13 | ... | ..... | 13 | Due to the appointment of a temporary fourth Judge to the Chief Court, the grant of combined leave to Mr. Plumer, the increase in the charges for batte to prosecuting witnesses and the compensation allowance paid for dearth of food grains. |
| 16B. Law and Justice— Jails. | 3 | ... | ..... | 3 | Owing to the increase in the cost of dietary charges consequent on the high price of food grains and also to the payment of grain compensation allowance. |
| 17. Police— Superintendence (3), Town Police (3), District Police (52) and Railway Police (2). | 40 | ... | ..... | 40 | Chiefly caused by the payment of grain compensation allowance and partly also by the formation of the Criminal Investigation Department and payment of arrears of rent. |
| 18. Education— Direction (5) and Miscellaneous (5). | 5 | ... | ..... | 5 | The total excess was 13 which was caused by the appointment of Mr. Reddy as Assistant to the Inspector-General of Education, the deputation of teachers to attend the Industrial Exhibition at Mysore, and the additional apparatus, etc., purchased for the Central College. Of this excess 8 was however met by re-appropriation. |
| 20. Medical— Hospitals and Dispensaries (14), Public Physician (12), Chemical Examiner and Bacteriologist (5), and Medical scholarships (1). | 26 | ... | ..... | 26 | Due chiefly to the payment of grain compensation allowance, the increased cost of dietary charges, the continuance of the services of the Special Medical Officer for a period longer than that provided for in the estimate and his trip to Japan with the Yuvaraj, the deputation of Mr. Srinivasa Rao to Europe and the appointment of another officer in his stead, and lastly the additional scholarships and purchase of books ordered for the Medical students. The total excess was 32, of which a part viz., 2, was met by re-appropriation and another 4 was ordered to be admitted. |
| 24. Superannuation and Pension allowances. | 14 | ... | ..... | 14 | The estimate provision was inadequate. Hence this small excess. |
| 25. Stationery and Printing— Printing and Gazette Office. | 6 | ... | ..... | 4 | Owing to the payment of grain compensation allowance (4) and the additional purchase of materials and type (2). Funds were found for the latter by re-appropriation. |
| 26. Miscellaneous— Special and unforeseen charges (7), Hanavangudi Extension (7). | 14 | ... | ..... | 14 | This excess was caused by the celebration of the 50th anniversary of the Queen's Proclamation and the erroneous debit to this head of compensation for lands taken up, which will be adjusted in the current year's accounts. |

| Major and minor heads of account | Amount of excess expenditure | Already sanctioned | | Amount of excess requiring sanction | Remarks in explanation of excess |
|---|------------------------------|--------------------|--|-------------------------------------|--|
| | | Amount | Government Order No. and date | | |
| 28. Famine Relief— | 61 | ... | ..... | 61 | There was no separate provision in the estimate for expenditure in connection with the distress and Government considered it desirable not to debit any portion of this expenditure to the Famine Reserve of 2,00. Hence the excess of 86 of which 25 was met by re-appropriation from the amount resigned by the Public Works Department. |
| 30. State Railways— Revenue Account. | 1 | ... | ..... | 1 | A slight increase in the interest charges payable to the Railway Company. |
| 32. Irrigation Minor works— Minor works. | 15 | 15 | FI. 8185—G, F. 348-09-1, dated 19th January 09. | 1 | Increase due to additional stone and masonry works ordered to Minor tanks. An additional grant of 12 was already sanctioned and the excess now requiring sanction is only 1. |

Amount under objection.

22. The total amount under objection at the end of October 1909 was 1,66. The following table gives the distribution of this total by districts:—

| Treasuries | Land Revenue | Excise | General Administration | Law and Justice | Police | Education | Medical | Scientific, etc., Departments | Miscellaneous | Total |
|-----------------------|--------------|----------|------------------------|-----------------|----------|-----------|----------|-------------------------------|---------------|-------------|
| State Mysore Treasury | ... | ... | ... | ... | ... | ... | ... | 4 | 1 | 5 |
| Bangalore | 11 | 6 | ... | ... | ... | 5 | 1 | ... | ... | 23 |
| Kolar | 13 | ... | ... | ... | 1 | 1 | 1 | 1 | ... | 17 |
| Tumkur | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | 2 |
| Shimoga | 1 | ... | ... | ... | ... | ... | ... | 1 | ... | 2 |
| Kadur | 13 | ... | ... | ... | ... | ... | ... | ... | ... | 13 |
| Chitaldrug | 2 | ... | ... | ... | ... | ... | ... | ... | ... | 2 |
| Mysore | 38 | ... | 1 | 2 | 3 | 1 | 4 | 24 | 27 | 1,00 |
| Hassan | ... | ... | ... | ... | 1 | ... | ... | 1 | ... | 2 |
| Total | 79 | 7 | 1 | 2 | 5 | 7 | 6 | 31 | 28 | 1,66 |

23. The following is a statement showing the nature of objections under each head of account:—

| Heads of Classification | Want of bills from Districts | Want of sub-vouchers | Want of Government sanction | Want of detailed contingent bills | Want of complete information | Want of completion bills | Total |
|--|------------------------------|----------------------|-----------------------------|-----------------------------------|------------------------------|--------------------------|-------------|
| 9. Land Revenue | 71 | ... | 1 | 3 | 4 | ... | 79 |
| 4. Excise | ... | 1 | ... | ... | 6 | ... | 7 |
| 16. General Administration | ... | ... | ... | 1 | 1 | ... | 1 |
| 16. Law and Justice | 1 | ... | ... | 1 | ... | ... | 2 |
| 17. Police | 2 | ... | ... | 2 | ... | 1 | 5 |
| 18. Education | ... | 2 | 2 | 1 | 1 | ... | 7 |
| 20. Medical | 1 | ... | 1 | 3 | 1 | ... | 6 |
| 21. Scientific and other Minor Departments | ... | 1 | 4 | 26 | ... | ... | 31 |
| 25. Miscellaneous | ... | 1 | ... | 26 | 1 | ... | 28 |
| Total | 75 | 6 | 8 | 62 | 14 | 1 | 1,66 |

SECTION A.—PRINCIPAL HEADS OF REVENUE.

REVENUE.

| Accounts 1907-08 Rs. | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--------------------------|---------------------------|----------------------------|
| 1,81,17 | 1,73,37 | 1,63,65 | 1,63,51 |

24. The revenue in this section fell short of the estimate and of the actuals of the previous year by 9,86 and 17,66 respectively.

As compared with the estimate, the important decreases were under *Land Revenue* (10,84), *Forest* (2,12) and *Assessed Taxes* (74). The first and the last were due to the prevalence of distress, while the decrease in the Forest Revenue was chiefly the result of the unfavourable market for sandalwood.

Compared with the previous actuals, the bulk of the decrease was under *Land Revenue* and *Forest*.

I. Land Revenue.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--|--------------------------|---------------------------|----------------------------|
| 94.88 | Assessment on lands... | 91.50 | 81.00 | 82.07 |
| 5.38 | Quit-rent of minor Inam villages including Kayamgutta ... | 5.10 | 4.90 | 4.45 |
| 3.50 | Miscellaneous ... | 3.37 | 3.05 | 2.57 |
| 4 | Rent on toddy trees ... | 3 | 5 | 7 |
| 1,03.80 | Total | 1,00.00 | 89.00 | 89.16 |

25. This Revenue was short of both the budget estimate and the actuals of the previous year. The falling off in the former case was (10.84) and in the latter 14.64.

Compared with the estimate the decrease was, as might be expected from the severe scarcity which prevailed in many parts of the State, mostly under *Assessment on lands*, and was the result of heavy remissions (4.50) and suspensions (5.71) sanctioned by Government. The realisations under *Quit-rent on Minor Inams*, etc., and also under *Miscellaneous* were worse by 65 and 80 respectively.

The decrease, as compared with the previous actuals, was due chiefly to the above cause and partly to the fact that the receipts of 1907-08 included the collection of a large portion of revenue suspended in previous years.

The total actuals agreed well with the Revised.

II. Forest.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| 17.89 | Timber and other produce removed by Government agency ... | 16.79 | 15.07 | 13.33 |
| 4.60 | Do by consumers or purchasers... | 3.19 | 3.86 | 4.40 |
| 1 | Confiscated drift and waif wood ... | 1 | 1 | ... |
| 27 | Miscellaneous ... | 16 | 17 | 30 |
| 22.77 | Total | 20.15 | 19.11 | 18.03 |

26. The receipts under this head fell short of the estimate by 2.12. There was a large decrease under sandalwood, the sales during the year not being so good as in previous years. The average rate per ton secured for this wood at the sales was comparatively less and a portion of the quantity of wood marked for sale was on that account kept back. The result was that against the estimated revenue of 12.68 from sandalwood the actual realisation was only 9.25. This difference was, however, made good to some extent by the larger sale of timber consequent on the better transport facilities afforded to consumers and purchasers, and by the increase in the Miscellaneous revenue and that derived from the Minor Forest Produce. The figures clearly show that the grant of facilities to the cultivators, such as free grazing of cattle in State Forests during the period of scarcity, did not appreciably affect the Forest Revenue.

Compared with the accounts of the previous year, the actuals were less by 4.74 and were chiefly under *Timber and other produce removed from the Forest by Government Agency*, due to less realization from sandalwood for the reasons explained above.

III. Excise.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| 21.80 | Arrack ... | 20.90 | 22.03 | 21.95 |
| 18.85 | Toddy ... | 18.91 | 20.27 | 20.42 |
| 6 | Beer ... | 7 | 3 | 2 |
| 3 | Akki Bhoja—License Fees ... | 2 | 4 | 4 |
| 59 | Ganja ... | 53 | 68 | 68 |
| 41 | Opium ... | 34 | 45 | 42 |
| 6 | Miscellaneous ... | 6 | 9 | 10 |
| 3 | Proportionate share of the cost of Central Distillery Establishment charges recovered from the Civil and Military Station ... | 3 | 3 | ... |
| 41.83 | Total | 40.86 | 43.62 | 43.63 |

27. This head showed a substantial increase over both the estimate and the previous actuals.

The improvement of 2,77 over the estimate was shared by all the minor heads except Beer, under which both the duty and the license fees realised much less. The *Proportionate share of the cost of the Central Distillery charges payable by the Civil and Military Station, Bangalore*, for the year was not recovered during the year. The bulk of the increase was mostly under *Arrack, Toddy and Ganja*. Under *Arrack* there was an increase of 64 in the recovery on account of still-head duty and another of 34 under rent of farms. The license-fees on wholesale and retail vend of foreign liquors also showed some increase. Under *Toddy* the yield from Government Farms shop rental and tree tax was better by 84 and 32 respectively. No provision was made in the estimate for collection of arrears up to 30th June 1907 due on shops and vinnams, but the actuals were 23. The duty on Ganja exceeded the budget anticipations by 17.

Compared with the previous accounts, the increase was chiefly under *Toddy and Ganja*. Here again the increase in the *Toddy* revenue was contributed both by shop rental and tree tax. The excess in the Ganja revenue was partly due to gain on sale but chiefly by the increase in the amount of the duty realised.

The fact that the increase in Excise revenue in 1908-09 over the amount of 1907-08 is due mainly to toddy revenue and not to any large extent to the revenue from Arracks or drugs, may be regarded as satisfactory.

IV. Assessed Taxes.

| | | | | |
|-------------------|-----|-----|-----|------|
| Accounts, 1907-08 | ... | ... | ... | 3,17 |
| Budget, 1908-09 | ... | ... | ... | 3,18 |
| Revised, 1908-09 | ... | ... | ... | 2,00 |
| Accounts, 1908-09 | ... | ... | ... | 2,44 |

28. This revenue also suffered on account of the distress and the decrease was due to remissions made.

VI. Salt.

| | | | | |
|-------------------|-----|-----|-----|----|
| Accounts, 1907-08 | ... | ... | ... | 10 |
| Budget, 1908-09 | ... | ... | ... | 10 |
| Revised, 1908-09 | ... | ... | ... | 6 |
| Accounts, 1908-09 | ... | ... | ... | 5 |

29. This is an insignificant head of revenue. From a study of the course taken by this revenue it is evident that in the near future the State will derive little or no revenue from this source. I would therefore remove it from the Principal Heads of Revenue and take it as a minor head under XIX. Miscellaneous.

VII. Stamps.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 3,20 | Sale of general stamps | 2,99 | 3,40 | 3,57 |
| 4,47 | Sale of Court-fee Stamps | 4,40 | 4,52 | 4,59 |
| 7 | Sale of plain paper for Court purposes | 7 | 8 | 8 |
| 12 | Duty on impressing unstamped and in-sufficiently stamped documents | 13 | 13 | 12 |
| 11 | Fines and penalties | 10 | 11 | 12 |
| 1 | Miscellaneous | 1 | ... | ... |
| 7,98 | Total | 7,70 | 8,24 | 8,48 |

30. The two main sources of this revenue are the general and the Court-fee Stamps. The increase over both the estimate and the previous actuals was chiefly in the sale of general stamps, which is probably connected with the distress which prevailed.

VIII. Registration.

| | | | |
|-------------------|-----|-----|------|
| Accounts, 1907-08 | ... | ... | 1.49 |
| Budget, 1908-09 | ... | ... | 1.38 |
| Revised, 1908-09 | ... | ... | 1.62 |
| Accounts, 1908-09 | ... | ... | 1.72 |

31. There was an increase of 34 in the *Fees levied in the Registry and Sub-Registry Offices* and some improvement in the *Miscellaneous* revenue also, and the improvement is perhaps connected with the unfavourable character of the season.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

Expenditure.

| Accounts 1907-08 Rs. | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--------------------------|---------------------------|----------------------------|
| 31.30 | 33.65 | 33.15 | 32.69 |

32. The expenditure in this section was less than the estimate by 96, but exceeded the previous actuals by 1.39. The savings on the estimate was chiefly under *Refunds and Land Revenue*. In regard to the excess over the actuals of the previous year, while there was a saving of 21 under *Refunds and Drawbacks*, all the other heads showed excesses notably *Land Revenue* (43) and *Forest* (98). The causes of the above variations are explained under the heads concerned.

1. Refunds and Drawbacks.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---------------|--------------------------|---------------------------|----------------------------|
| 1.00 | Land Revenue | 1.64 | 1.59 | 1.58 |
| 1 | Forest | 1 | 2 | 2 |
| 27 | Excise | 32 | 30 | 7 |
| ... | Sayer Customs | ... | ... | ... |
| 22 | Stamps | 24 | 20 | 21 |
| ... | Other Refunds | 1 | 1 | 1 |
| 2.10 | Total | 2.22 | 2.12 | 1.89 |

33. This is a varying head of expenditure and the actuals were short of the estimate by 33. Excise showed a large saving of 25.

2. Land Revenue.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--------------------------------------|--------------------------|---------------------------|----------------------------|
| 59 | Revenue Commissioner | 60 | 60 | 62 |
| 7.59 | Charges of District Administration | 8.85 | 8.75 | 8.85 |
| 8.13 | Remuneration to shanbhogs and patels | 7.83 | 8.00 | 7.26 |
| 1.58 | Revenue Survey and Settlement | 1.69 | 1.58 | 1.58 |
| 5 | Inam Department | 5 | 5 | 5 |
| 10 | District Survey Establishment | 11 | 10 | 10 |
| 12 | Assignments | 15 | 12 | 12 |
| 18.15 | Total | 19.28 | 19.20 | 18.58 |

34. This expenditure fell short of the estimate by 70 but exceeded the previous actuals by 43. The large saving, compared with the estimate, was chiefly under *Remuneration to shanbhogs and patels* and *Revenue Survey and Settlement*. The former was due to the full amount of the potgi not having been paid during the year; and the latter to the lump sum grants made for establishment, boundary marks, the purchase and repair of furniture and dead stock and photozincographic work not having been fully utilized. Under *Charges of District Administration*, though the actuals equalled the estimate, there were large variations

in the details. There was an increase of 9 in the charges of General establishments caused by the debit to this head of the cost of the Public Works establishment employed in the Revenue Department in connection with the distress, by the increase in the travelling allowance charges and by the grant of grain compensation allowance. There was also an increase of 6 in the cost of the Taluk establishment due to the payment of grain compensation allowance (26) which was however reduced by savings to the extent of 20 under establishment. These excesses were counterbalanced by the savings under Supplies and Services, by the grants for Revenue Process service charges and for Measuring Instruments for Taluks and Shekdars not having been utilised in full.

As compared with the actuals of the previous year, while there was a saving of 87 under *Remuneration to shanbhogs and patels*, there was an excess of 1,26 under *Charges of District Administration*. The former has already been explained. As regards the latter the large difference was due chiefly to the share of the Taluk Cutcherry establishment charges debitable to *Law and Justice*—Courts having been reduced from one half to one-fourth agreeably to Government Order No. Fl. 3203-4—G. F. 343-06, dated the 7th January 1908. The payment of grain compensation allowance during the year also contributed in part to the excess.

The actuals fell short of the Revised, as the non-payment of potgi to the extent of the arrears left could not be foreseen.

3. Forest.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---------------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 3,73 | Conservancy and Works ... | 4,54 | 4,37 | 4,62 |
| 2,92 | Establishment ... | 3,06 | 2,96 | 3,00 |
| 6,64 | Total ... | 7,61 | 7,33 | 7,62 |

35. The expenditure under the head closely followed the estimate but exceeded the previous actuals by 98. Compared with the estimate there were variations in the details. There was a saving of 20 in the cost of the timber operations, but this was more than counterbalanced by increased expenditure on account of live and dead stock, communications and buildings and demarcation, such increase having been due chiefly to the purchase of a second traction engine, the additional outlay on buildings and on surveys, demarcation, planting and fire-protection measures and also to other sundry items of expenditure. This excess was almost met by the savings in establishment.

The excess over the previous actuals was largely contributed by the more extensive timber operations and the collection of sandalwood and the purchase of the engine mentioned above. The expenditure incurred on buildings and other works and on demarcation was also comparatively heavy.

The slight excess as compared with the Revised was due to the large expenditure incurred about the end of the year on demarcation, etc., which could not be foreseen.

4. Excise.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---------------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 43 | Salaries ... | 44 | 46 | 46 |
| 1,58 | Establishment ... | 1,60 | 1,63 | 1,61 |
| 42 | Allowances ... | 44 | 46 | 46 |
| 77 | Supplies and Services ... | 75 | 67 | 80 |
| 10 | Contingencies ... | 13 | 9 | 7 |
| 3,30 | Total ... | 3,35 | 3,31 | 3,40 |

36. The expenditure under this head followed the estimate pretty closely but slightly exceeded the previous actuals.

Compared with the estimate there was a saving of 6 under *Contingencies* but this was more than counterbalanced by the excesses under the other minor heads, chiefly *Supplies and Services*, due to the payment of grain compensation allowance and to the increased cost of carrying liquor from Distillery to Bonded Depots. The loss by bung wastage of liquor allowed under contract was also slightly in excess of the estimate.

The small excess over the actuals of the previous year was chiefly caused by the absence of the permanent Excise Commissioner on leave and the appointment of another officer in his place and the grant of grain compensation allowance to the establishment.

The Revised would have been more accurate but for the large payment made about the close of the year for remuneration to contractors for carrying liquor, etc.

8. Stamps.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 2 | Superintendence ... | 3 | 3 | 3 |
| 5 | Stamp Manufactory ... | 12 | 12 | 12 |
| 20 | Discount on sale of stamp papers and labels ... | 18 | 20 | 21 |
| ... | Discount on sale of plain paper for Court purposes ... | ... | ... | ... |
| 27 | Total ... | 33 | 35 | 36 |

37. The variations as compared with the estimate are small and call for no remarks. The excess over the previous actuals was chiefly under *Stamp Manufactory*, due to special purchase of paper for stamp and Court-fee purposes.

9. Registration.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|----------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 8 | Superintendence ... | 10 | 9 | 9 |
| 74 | District Charges ... | 75 | 75 | 75 |
| 82 | Total ... | 85 | 84 | 84 |

38. This expenditure was within the estimate but was slightly in excess of the previous actuals. The variations being small require no explanation.

SECTION AA.—MINING REVENUE.

Mining Royalty and Leases.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|-------------------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 15.13 | Royalty ... | 14.50 | 14.93 | 15.65 |
| 70 | Rent on prospecting lands ... | 6 | 33 | 31 |
| ... | Fines on assignments ... | ... | ... | ... |
| 15.83 | Total ... | 14.56 | 15.26 | 15.96 |

39. This is a fluctuating head of revenue, the receipts depending on the quantity of gold extracted. The revenue of the year exceeded the estimate by 1.40 and the previous accounts by 13. The improvement over the estimate was chiefly in the amount of the *Royalty* realised consequent on the increased production of gold and the recovery of a larger amount of arrears. The recovery on account of *Rent on prospecting lands* also exceeded the budget anticipations.

Compared with the previous actuals the fall under *Rent on prospecting lands* was more than made good by the increase in the *Royalty* receipts. The Revised under *Royalty* was apparently too cautious but caution is a necessity in dealing with such a fluctuating item beyond control.

40. The following is a comparative table of gold produced and the Royalty realised during the year under report and the previous year:

| | 1907-08 | 1908-09 | 1908-09 more + or less — |
|---|-----------|------------|--------------------------------|
| Weight of bar gold produced in ozs. ... | 534,011 | 538,867 | +1,856 |
| Certified value in £ ... | 2,047,725 | 2,068,456* | +20,731 |
| Royalty in £ ... | 102,388 | 103,019 | +631 |
| Arrears of previous year collected in the year under report in £... | 18,724 | 21,791 | +3,067 |
| Arrears remaining at the end of the year in £ ... | 21,791 | 21,674 | —117 |

* Includes £ 8,080 worth of gold produced by the Mysore West and Mysore Wynnad Companies, on which no royalty was paid under the recent rules.

SECTION AA.—MINING REVENUE.

10. Charges against Mining Revenue.

| Accounts 1907-08 | | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 82 | Cost of supervision—75 per cent of Geological Department charges ... | 87 | 85 | 84 |
| 23 | Law and Justice—Courts of Law ... | 25 | 25 | 25 |
| 63 | Police—K. G. F. Police charges ... | 63 | 64 | 62 |
| 2 | Education ... | 3 | 8 | 3 |
| 17 | Medical ... | 18 | 15 | 16 |
| —3 | Miscellaneous ... | 10 | — 6 | — 6 |
| 14 | Refunds ... | 45 | 13 | 15 |
| 1,98 | Total ... | 2,51 | 1,99 | 1,99 |

41. This expenditure fell short of the estimate by 52 but was about the same as that in the previous year. The saving on the estimate was chiefly under *Miscellaneous and Refunds*. The loss by exchange was estimated at 10, but the exchange was favourable for converting sterling into Rupees and there was therefore not only no loss but a gain of 6. The provision made for the large refund to the Mysore West and the Mysore Wynnad Gold Mining Companies was not utilised as the claim for refund was settled after the close of the year.

Compared with the previous actuals the differences in details are small. The Revised was on the whole accurate.

SECTION B.—INTEREST.

RECEIPTS.

| Accounts 1907-08 | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|-------------------|--------------------|---------------------|
| Rs. | Rs. | Rs. | Rs. |
| 7,07 | 5,04 | 5,34 | 5,67 |

42. The receipts in this section exceeded the estimate by 63 but fell short of the accounts for 1907-08 by 1,40.

X. Interest.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|------------------------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 1,42 | Interest on Loans ... | 87 | 68 | 92 |
| 35 | Interest on arrears of Revenue ... | 26 | 24 | 23 |
| 1,77 | Total ... | 1,13 | 92 | 1,15 |

43. The total demand on account of *Interest on Loans* was about 2½ lakhs, but it was reduced by 1½ lakhs, as not being likely to be recovered during the year. The actuals were however slightly better than the reduced demand and the improvement was chiefly in the realization of interest on loans to Agricultural Banks. The *Interest on arrears of Revenue*, chiefly Land Revenue, was, however, less than the estimate owing to remissions and suspensions.

There was, at the commencement of the year, outstanding a large amount of arrears of interest on loans, as is evident from the table of demand, collection and balance given below. The collection of the year was only about one-third of the total demand. Some action has no doubt been taken by Government towards its recovery, but it seems that more effective measures are required if the arrears are to be kept within reasonable limits.

Table showing the demand, collection and balance of interest on Loans.

| Particulars | Demand | | | Collection | | | Balance |
|------------------------------------|---------|-------------|-------|------------|-----------------------|-------|---------|
| | Arrears | For 1908-09 | Total | Arrears | For demand of 1908-09 | Total | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Loans to encumbered Jahgirdars ... | 70 | 33 | 103 | 8 | 22 | 30 | 73 |
| Do Municipalities ... | 2 | 2 | 4 | 2 | 2 | 4 | ... |
| Special loans ... | 64 | 7 | 71 | ... | 7 | 7 | 64 |
| Other loans ... | 1 | 1 | 2 | ... | 1 | 1 | 1 |
| Loans to Agricultural Banks ... | 30 | 47 | 77 | 17 | 24 | 41 | 36 |
| Total ... | 1,67 | 90 | 2,57 | 27 | 56 | 83 | 1,74 |

XI. Profit or Loss.

| | | | | | | |
|-----------------------|-----|-----|-----|-----|-----|------|
| Accounts, 1907-08 ... | ... | ... | ... | ... | ... | 5,30 |
| Budget, 1908-09 ... | ... | ... | ... | ... | ... | 3,91 |
| Revised, 1908-09 ... | ... | ... | ... | ... | ... | 4,42 |
| Accounts, 1908-09 ... | ... | ... | ... | ... | ... | 4,52 |

44. The actuals exceeded the estimate by 61 but were less than those of the previous year by 78. The increase over the estimate was mainly due to the additional investment in Government of India securities made after the budget estimate was framed and sanctioned.

As compared with the previous year, the less receipts were due to the fact that the previous year's figure included the interest on 50 lakhs of Government paper for the half-year ending 30th June 1907 which could not be recovered before the close of 1906-07.

SECTION B.—INTEREST.

EXPENDITURE.

| | | | |
|------------------------------------|----------------------------------|-----------------------------------|------------------------------------|
| Accounts 1907-08 Rs. 2,96 | Budget 1908-09 Rs. 3,28 | Revised 1908-09 Rs. 3,23 | Accounts 1908-09 Rs. 3,10 |
|------------------------------------|----------------------------------|-----------------------------------|------------------------------------|

45. This expenditure fell short of the estimate by 18 but exceeded the actuals of the previous year by 14. The reasons for these variations are explained under the heads which form this group.

11. Interest on Ordinary Debt.

| Accounts 1907-08 | | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| ... | (1). On 5 per cent Mysore Railway Loan of 1882 | 5 | ... | ... |
| 65 | (2). On 4 per cent Mysore State Loan of 1906-07 | 80 | 80 | 69 |
| 65 | | 85 | 80 | 69 |
| 62 | Less Interest debitable to Cauvery Power Scheme | 70 | 70 | 70 |
| 3 | Total | 15 | 10 | -1 |

46. The actuals were less than the estimate by 16 and the previous year's actuals by 4. The estimate contained a small provision of 5 for the settlement of any claims which might arise in connection with the 5% *Mysore Railway Loan of 1882*; but no claim arose within the year and the grant made therefore lapsed. In regard to the 4% *State Loan of 1906-07*, the interest due on some of the Pro-notes was not claimed.

12. Interest on other Obligations.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 2,18 | Interest on Mysore Government Savings Bank Deposits | 2,30 | 2,30 | 2,06 |
| 16 | Interest on Endowment Funds | 20 | 19 | 18 |
| 47 | Interest on Mysore State Life Insurance Fund | 53 | 53 | 53 |
| ... | Refunds | ... | ... | 23 |
| 2,81 | Total | 3,03 | 3,02 | 3,00 |

47. The total expenditure under this head closely followed the estimate but was in excess of the actuals of the previous year by 19.

Compared with the estimate the Interest on *Savings Bank Deposits* was less, while *Refund* showed an excess of 23 which was not anticipated. The interest due on the Savings Bank Deposits for the year has not yet been finally adjusted, and the refund in question was due to the adjustment of a wrong credit, of 19 to interest on Loans to Agricultural Banks in the previous year and of 4 being the penal interest credited in accounts in connection with the loan granted to Musaheb Rama Rao but excused by Government.

13. Profit or Loss.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 12 | Loss on Investments | 10 | 11 | 11 |
| ... | Interest on overdraft and on temporary loan from Madras Bank | ... | ... | ... |
| 12 | Total | 10 | 11 | 11 |

48. The loss on investments consists chiefly of income tax paid on investments in securities. As the result of certain actions taken by Government during the year 1908-09, the bulk of such loss will be avoided in future.

SECTION C.—PALACE.

14. Palace.

EXPENDITURE.

| | | | | | | |
|-------------------|-----|-----|-----|-----|-----|-------|
| Accounts, 1907-08 | ... | ... | ... | ... | ... | 19,40 |
| Budget, 1908-09 | ... | ... | ... | ... | ... | 19,40 |
| Revised, 1908-09 | ... | ... | ... | ... | ... | 19,40 |
| Accounts, 1908-09 | ... | ... | ... | ... | ... | 19,40 |

49. No remarks.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

RECEIPTS.

| Accounts 1907-08 Rs. | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--------------------------|---------------------------|----------------------------|
| 4,40 | 3,92 | 4,04 | 3,89 |

50. These were less than the estimate and the actuals of the previous year by 3 and 51 respectively. Compared with the estimate all the Departments showed less except *Education and Scientific and other Minor Departments*, under which there was some increase.

XII A. Law and Justice—Courts of Law.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| 3 | Sale proceeds of unclaimed and escheated property | 3 | 2 | 2 |
| 1 | Recoveries on account of pauper suits | 1 | 1 | 1 |
| 37 | Fees, fines and forfeitures | 46 | 36 | 36 |
| 1 | Savings and refunds | 1 | 1 | 1 |
| 2 | Miscellaneous | 1 | 5 | 4 |
| 44 | Total | 52 | 45 | 44 |

51. The actuals followed the estimates closely except under *Fees, Fines and Forfeitures* and *Miscellaneous* both of which are fluctuating and not capable of being accurately estimated. The expenditure was, however, the same as that of the previous year.

XII B. Law and Justice—Jails.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| 15 | Proceeds of Jail labor and manufactures | 19 | 19 | 15 |
| 1 | Proceeds of Jail garden | 1 | 1 | 1 |
| 1 | Hire of convicts | 1 | 1 | 2 |
| 2 | Guarding charges of out-door gangs | 3 | ... | 1 |
| 4 | Cost of maintenance of Civil and Military Station prisoners | 4 | 4 | 5 |
| ... | Savings and Refunds | ... | ... | ... |
| 2 | Miscellaneous | ... | ... | ... |
| 25 | Total | 30 | 25 | 24 |

52. The receipts under *Proceeds of Jail labour and manufacture* and *Proceeds from Jail garden* were less than the estimate. The actuals under the other minor heads closely followed the estimate. The short receipt in the first two cases was due to a change made in the number of prisoners sent on out-door work and the reduction in the rate per prisoner charged and recovered; and to the discontinuance of the wrong practice of taking credit in

Agricultural Department of the Jail for value of vegetables supplied to the prisoners in the Jail garden.

XIII. Police.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 2 | Police supplied to private persons ... | 3 | 1 | 1 |
| 8 | Seven-tenths share of Railway Police recovered from Companies ... | 6 | 7 | 2 |
| 11 | Contribution by Mining Companies for the Detective Police at Kolar Gold Fields ... | 13 | 11 | 11 |
| 2 | Savings and Refunds ... | 2 | 1 | 1 |
| ... | Miscellaneous and other items ... | 1 | ... | ... |
| 23 | Total ... | 25 | 20 | 15 |

53. The receipts under this head were less than both the estimate and the actuals of previous year by 10 and 8 respectively. The less receipt in the former case was shared all the minor heads, especially *Seven-tenths share of Railway Police recovered from the Companies* and *Contribution by Mining Companies for the Detective Police at Kolar Gold Fields*. These are in arrears and the matter is under correspondence. The same causes attributed to the reduction when compared with the previous actuals.

XIV. Education.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 89 | School fees ... | 78 | 84 | 83 |
| 27 | Sale proceeds of school books, maps and other publications ... | 27 | 29 | 28 |
| ... | Industrial School Receipts ... | ... | ... | ... |
| 14 | Contribution from Municipal Funds... | 15 | 14 | 14 |
| 3 | Do Muzrai Funds ... | 4 | 3 | 3 |
| 1 | Do people towards Anglo-Vernacular and Sanskrit Schools ... | 2 | 2 | 2 |
| 1 | Savings, refunds and fines ... | 1 | 1 | 1 |
| 1,35 | Total ... | 1,27 | 1,33 | 1,31 |

54. The receipts under this head showed an increase of 4 over the estimate but was less than the actuals of the previous year by the same amount.

The chief reason for the above small variations was that the fee-income, while it exceeded the estimate, fell short of the previous actuals.

XV. Medical.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| ... | Hospital receipts ... | ... | ... | ... |
| 2 | Value of medicines sold... | 1 | 2 | 1 |
| 3 | Sale of lanoline vaccination lymph ... | 2 | 3 | 2 |
| 6 | Cost of maintenance of Civil and Military Station lunatics and lepers ... | 6 | 8 | 10 |
| 14 | Miscellaneous ... | ... | 2 | 3 |
| 27 | Contribution from Municipal Funds on account of Local Fund Dispensaries ... | ... | ... | ... |
| 81 | Contribution from District Funds on account of Local Fund Dispensaries ... | 80 | 84 | 76 |
| 5 | Receipts from lunatic labour ... | ... | ... | ... |
| ... | Sale of vaccinated calves ... | 1 | ... | ... |
| ... | Sanitary School ... | 6 | ... | ... |
| ... | Plague Receipts ... | 1 | 1 | ... |
| 1,22 | Total ... | 97 | 1,00 | 92 |

55. These receipts fell short of the estimate by 5 and the accounts for 1907-08 by 46.

Compared with the estimate there was an excess of 4 in the recovery on account of the *Cost of Maintenance of Civil and Military Station Lunatics and Lepers* and another of 3 in the *Miscellaneous* receipts. Against these there was, however, decrease under *Contributions from Municipal and District Fund on account of Local Fund Dispensaries* (4), *Sanitary School* (6) and *Plague* and other receipts (2).

The large difference as compared with the accounts of the previous year was chiefly under *Contributions from Municipal and District Funds on account of Local Fund Dispensaries* due to the irregular adjustment of these contributions. Steps have been lately taken to regularise these adjustments as far as possible.

XVI. Scientific and other Minor Departments.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 7 | Botanical and other gardens ... | 5 | 7 | 7 |
| 50 | Veterinary and Stallion Receipts... | 42 | 32 | 31 |
| 1 | Agricultural Department, Mis. Receipts ... | 1 | 1 | 1 |
| 9 | Geological Department ... | 6 | 27 | 28 |
| 8 | Miscellaneous ... | 7 | 13 | 15 |
| ... | Receipts on account of public exhibition and ... fairs. | 2 | 1 | 1 |
| ... | Deduct for rounding ... | 2 | ... | ... |
| 75 | Total ... | 61 | 81 | 83 |

56. The receipts in this case exceeded both the estimate and actuals of the previous year. The excess in the former case was 22 and in the latter 8.

The improvement over the estimate was chiefly in the *Geological Department* and in *Miscellaneous*, due in the former case to the sale of some bars of gold by the Geological Secretary in Bangalore and in the latter case to larger receipts from Local Service and Pleaders' Examination fees. On the other hand the realisation from the sale of Amrut Mahal bulls was less.

Compared with the previous actuals the fees realised from Local Service and Pleaders' Examination were higher as already stated. The sale proceeds from Amrut Mahal bulls were, however, less by 18; but this was more than met by the sale of bar gold mentioned above.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

EXPENDITURE.

| | Accounts 1907-08 | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|--|---------------------|-------------------|--------------------|---------------------|
| | Rs. | Rs. | Rs. | Rs. |
| | 52.47 | 51.06 | 49.90 | 50.63 |
| Deduct amounts transferred to 10.—Charges against Mining Revenue ... | 1.87 | 1.96 | 1.92 | 1.90 |
| Balance ... | 50.60 | 49.10 | 47.98 | 48.73 |

57. The total expenditure in this group showed a saving of 37 as compared with the estimate and of 1.87 as compared with the previous actuals.

The former was the result of a large number of variations. These are (1) the excesses of 10 under *General Administration*, of 19 under *Law and Justice—Courts of Law* and of 40 under *Police*; and (2) savings of 20 under *Education*, 8 under *Muzrai*, 30 under *Medical* and 9 under *Scientific and other Minor Departments*. These and the variations over the actuals of the previous year are explained in their proper places.

15. General Administration.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 48 | Dewan to His Highness the Maharaja | 48 | 49 | 48 |
| 71 | Tour charges | 20 | 20 | 16 |
| 43 | State Councillors | 43 | 43 | 43 |
| 1 | Legislative Council, Travelling Allowance to non-official members | 2 | 1 | 1 |
| 2,26 | Civil Secretariats | 2,45 | 2,33 | 2,31 |
| 55 | Staff and Household of His Highness the Maharaja | 60 | 63 | 71 |
| 75 | Comptroller's Office | 90 | 90 | 88 |
| 15 | State Huzur Treasury | 15 | 15 | 15 |
| 1,22 | Government Houses, Stables, Parks and Gardens | 1,42 | 1,41 | 1,60 |
| 1 | Durbar presents | 5 | 4 | 5 |
| 6,67 | Total | 6,70 | 6,68 | 6,80 |

58. This expenditure exceeded the estimate by 10 and also the previous actuals by 13.

Compared with the estimate there was a saving of 12 under *Muzrai Secretariat* owing to the abolition of the office of the Muzrai Secretary. But this saving was only nominal as a new office of the Muzrai Superintendent was created and the pay of this officer was debited to the head, "19. Muzrai." The saving under this head was, however, more than counterbalanced by the increase of 11 under *Staff and Household of His Highness the Maharaja* due to the grant of leave to Mr. Maconochie, and the appointment of a new Private Secretary, the revision of the Private Secretary's Establishment, and the further excess of 18 under *Government Houses, Stables, Parks and Gardens* due principally to the adjustment during the year of cost of entertainment of Indian guests during the celebrations of the Dasara and Birthday of His Highness the Maharaja, of the previous year.

Compared with the previous actuals the only head that showed any savings was *Tour charges*; all the other minor heads showed increases particularly *Comptroller's Office* and *Government Houses*. The cause of the excess under *Staff and Household of His Highness the Maharaja* has already been explained; the excess under *Civil Secretariats* was owing to the increased cost of the General and Revenue Secretariat Establishment due to progressive salaries and under *Comptroller's Office* to the appointment of a Comptroller on higher pay. Increase in the cost of entertainment of guests, both Indian and European, and the Durbar presents made during the year also contributed to the excess.

The Revised did not foresee the large excess in the cost of entertainment of guests.

16A. Law and Justice—Courts of Law.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 1,02 | Chief Court | 1,08 | 1,18 | 1,14 |
| 13 | Law Officers | 15 | 13 | 15 |
| 46 | Civil and Sessions Courts | 47 | 51 | 51 |
| 32 | Assistant Sessions and Sub-Judges' Courts | 31 | 32 | 32 |
| 1,01 | Munsiffs' Courts | 92 | 92 | 93 |
| 62 | Process Serving Establishments | 63 | 65 | 63 |
| 19 | District Magistrates' Courts | 20 | 19 | 19 |
| 22 | City Magistrates' Courts | 21 | 22 | 22 |
| 12 | Kolar Gold Mines Assistant Commissioner and 1st Class Magistrate | ... | ... | ... |
| 14 | Refunds | 16 | 16 | 15 |
| 4,23 | | 4,13 | 4,28 | 4,24 |
| 4,57 | Add share of Land Revenue Charges debitable to this head | 3,52 | 3,59 | 3,60 |
| 8,80 | Total | 7,65 | 7,87 | 7,84 |
| 9 | Deduct:—The charges transferred to 10— | | | |
| | Charges against Mining Revenue | ... | ... | ... |
| 3 | Munsiffs' Courts | ... | ... | ... |
| 12 | Process Serving Establishment | ... | ... | ... |
| | Kolar Gold Fields Assistant Commissioner, etc. | ... | ... | ... |
| 8,57 | Total | 7,65 | 7,87 | 7,84 |

59. The charges under this head closely followed the estimate except under *Chief Court* and *Civil and Sessions Courts*, in which there were excesses to the extent of 6 and 4 respectively, and these were due to the appointment of a fourth Puisne Judge as a temporary measure and to the promotion of the Sessions Judges to the higher grade and the absence of one of them on combined leave. There was also an excess of 8 in the *Share of the Land Revenue charges* debited to this head consequent on the increase in such charges.

Compared with the previous year, excepting for the large decrease of 97 in the share of Land Revenue Charges the cause of which was already explained under "2. Land Revenue," the aggregate expenditure was almost the same. There were, however, variations in the details, the more important of which are:—

- (1) An excess of 12 under *Chief Court*,
- (2) Do 5 under *Civil and Sessions Courts*,
- (3) A saving of 8 under *Munsiffs' Courts*, and
- (4) Another of 12 under *Kolar Gold Mines Assistant Commissioner and First Class Magistrate*.

The causes of the two former are the same as those given in the preceding paragraph; and the two latter were due to the transfer of the debit of the cost of the Munsiff and Magistrates' Courts from this head to "10. Charges against Mining Revenue."

The actuals almost exactly followed the Revised. •

16B. Law and Justice—Jails.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|-------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 1.09 | Jails | 1.12 | 1.12 | 1.15 |
| 14 | Jail Manufactures | 18 | 14 | 15 |
| ... | Refunds | ... | ... | ... |
| 1.23 | Total | 1.30 | 1.26 | 1.30 |

60. The actuals were the same as the estimate but exceeded the previous actuals by 7.

Compared with the estimate there was a slight excess under *Jails* due to the savings anticipated under establishments not having been realised, to the payment of grain compensation allowance and the increased cost of Dietary charges; but this excess was fully covered by the savings under Supplies and Services consequent on the less purchase of raw materials.

The excess over the accounts of the previous year was also under *Jails* and was caused by the increased cost of Dietary charges and the payment of grain compensation allowance.

17. Police.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 34 | Superintendence—Head-quarters | 32 | 32 | 35 |
| 75 | Town Police, Bangalore and Mysore | 75 | 79 | 78 |
| 7.55 | District Police | 7.51 | 7.93 | 7.93 |
| 63 | Kolar Gold Fields Police | ... | ... | ... |
| 13 | Special Police—Detective Police, Kolar Gold Fields | 13 | 13 | 13 |
| 10 | Railway Police | 10 | 11 | 12 |
| 2 | Refunds | ... | ... | ... |
| 9.52 | | 8.91 | 9.27 | 9.31 |
| 27 | Share of Land Revenue charges debitable to Police | 27 | 28 | 27 |
| 9.79 | Total | 9.18 | 9.55 | 9.58 |
| 63 | Deduct:—Charges of Kolar Gold Field Police transferred to 10. Charges against Mining Revenue | ... | ... | ... |
| 9.16 | Total | 9.18 | 9.55 | 9.58 |

61. This expenditure largely exceeded the estimate and the actuals of the previous year, the excess in the former case being 40 and in the latter 42. In both the cases it was chiefly under *District Police* due mainly to the payment of grain compensation allowance.

18. Education.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|--|---|--------------------------|---------------------------|----------------------------|
| 5.00 | University | 50 | 50 | 50 |
| 27 | Direction | 28 | 33 | 33 |
| 58 | Inspection | 64 | 62 | 62 |
| 2.55 | Government Colleges and High Schools, General | 2.77 | 2.47 | 2.56 |
| 54 | Government Schools, Special | 42 | 36 | 37 |
| 2.40 | Government Taluk Schools for Boys and Girls | 2.93 | 2.65 | 2.64 |
| 23 | Book Department | 28 | 28 | 28 |
| 16 | Oriental Library and search for Sanskrit Manuscripts | 18 | 15 | 16 |
| 97 | Grants-in-aid | 1.28 | 1.57 | 1.57 |
| 42 | Scholarships | 54 | 46 | 51 |
| 42 | Miscellaneous | 39 | 48 | 47 |
| ... | Refunds | ... | ... | ... |
| 13.54 | Total | 10.21 | 9.87 | 10.01 |
| Deduct:—Charges of Government Taluk Schools for Boys and Girls at Kolar Gold Fields transferred to 10. Charges against Mining Revenue | | | | |
| ... | ... | ... | ... | ... |
| 13.54 | Total | 10.21 | 9.87 | 10.01 |

62. This expenditure fell short of the estimate by 20 and of the actuals of the previous year by 351. The saving on the budget was distributed under all the minor heads except *Direction*, *Grants-in-aid* and *Miscellaneous*. The excess under *Direction* was caused by the appointment of an Assistant to the Inspector-General, for which there was no provision in the estimate. The other two excesses are only nominal as the lump sum provision made under *Government Colleges and High Schools* for meeting the cost of additional furniture and apparatus and under *Government Taluk Schools for Boys and Girls* for meeting the increase of pay sanctioned to primary school teachers, both Government and Village School Fund, appears as a charge under *Grant-in-aid* to Village School Fund and against the proper item under *Miscellaneous*. Of the savings, those under *Government Colleges and High Schools* (21) and under *Government Schools, Special* (5) were due chiefly to the lump sum grants, made for adapting the work of the Matriculation and Intermediate Classes to the New University Regulations and for extending the Kindergarten and Sloyd instruction, not having been utilised in full, and partly to the fact that the additional furniture and apparatus in connection with the adaptation of the Colleges and High Schools were debited in the accounts to the proper minor head, *viz.*, *Miscellaneous*.

As compared with the previous actuals the important variations were as under:—

Savings under (a) University (4.50).

(b) Government Schools, special (17).

Excesses under (c) Direction (6).

(d) Government Taluk Schools for Boys and Girls (24).

(e) Book Department (5).

(f) Grants-in-aid (60).

(g) Scholarships (9) and

(h) Miscellaneous (5).

The savings in the case of (a) was due to the fact that in the previous year there was a special building grant of 5,00 sanctioned to the Indian Institute of Science, Bangalore, while in the year under report the grant paid to the Institute was only the annual grant of 50 for maintenance. The comparatively heavy initial cost required for starting the Kindergarten and Manual training in schools in the previous year was the cause of the saving under (b). Of the excesses, those under (c), (d), (f) and (h) have been explained in the preceding para, while those under (e) and (g) were due to the larger grants made during the year for the purchase of books and maps and for the increased scholarships sanctioned for studies in Government Schools, Special, and in Medical College.

19. Muzrai or Religious and Charitable Institutions.

| | | | | | |
|-------------------|-----|-----|-----|-----|------|
| Accounts, 1907-08 | ... | ... | ... | ... | 3.35 |
| Budget, 1908-09 | ... | ... | ... | ... | 3.58 |
| Revised, 1908-09 | ... | ... | ... | ... | 3.43 |
| Accounts, 1908-09 | ... | ... | ... | ... | 3.50 |

63. There was a saving of 8 in this expenditure as compared with the estimate and an excess of 15 as compared with the previous actuals. Compared with the estimate, the actual expenditure under *Ayurvedic College, Mysore*, was only 1 against the lump sum provision of 17; on the other hand, no provision had been made for the salary of the Superintendent for the reason given under *General Administration*.

The excesses over the previous actuals were due to the above two causes as well as to the fact that there was a slight increase in the charge for endowments to Maths.

20. Medical.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|--|--------------------------------------|--------------------------|---------------------------|----------------------------|
| 2.35 | Medical Establishment | 2.60 | 2.50 | 2.46 |
| 2.04 | Hospitals and Dispensaries | 2.03 | 2.05 | 2.17 |
| 12 | Durbar Physician | 25 | 28 | 37 |
| 67 | Medical Stores | 81 | 81 | 78 |
| 24 | Lunatic Asylum | 26 | 25 | 26 |
| 44 | Sanitation and Vaccination | 1.40 | . 76 | 84 |
| ... | Grants for Medical purposes | ... | ... | ... |
| 10 | Chemical Examiner and Bacteriologist | 10 | 13 | 15 |
| 3 | Medical Scholarships | 1 | 2 | 2 |
| ... | Refunds | ... | 2 | 2 |
| 5.99 | | 7.46 | 6.82 | 7.07 |
| Deduct:—Charges on account of Kolar Gold Fields Hospital and Female Dispensary transferred to 10. Charges against Mining Revenue | | | | |
| 17 | | ... | ... | ... |
| 5.82 | Total | 7.46 | 6.82 | 7.07 |

64. The charges under this head fell short of the budget estimate by 39 but exceeded the previous actuals by 1.25.

The saving on the estimate was the result of a number of variations, the more important of which are noted below. Under *Medical Establishments* there was a saving of 14 chiefly in the pay of the Assistant Surgeons and Hospital Assistants. But there was a corresponding increase under *Hospitals and Dispensaries* due to increased cost of Electric Power, Diet of patients and Hospital necessities of the Victoria Hospital; and to the payment of contribution to the Koppa Medical Fund and of grain compensation allowance to the Dispensary Establishments for which no provision had been made in the sanctioned estimate. It was also due in part to the saving in the Dispensary charges not having been realised as anticipated. The excesses of 12 and 5 under *Durbar physician* and *Chemical Examiner and Bacteriologist* were due to the deputations of Doctors Drake-Brockman and Srinivasa Rao, the former on special duty and the latter for duty in connection with the Health Laboratory to be opened in Bangalore. The large saving of 56 under *Sanitation and Vaccination* was due chiefly to the full establishment sanctioned for the new Health Department not having been entertained, to the grants for the Health Laboratory fittings and for scholarships for L. S. Sc. Degree not having been utilised in full, to the non-establishment of a Sanitary School as proposed and sanctioned, and to the actuals in connection with the plague preventive measures, for which a lump sum provision of 50 was made having been less than the estimate by 15.

Compared with the actuals of the previous year there were excesses under almost all the minor heads. The absence on leave and on deputation of Col. Smyth and the acting arrangements made in consequence were the chief causes of the excess of 11 under *Medical Establishments*. The increase of 13 in the charges for *Hospitals and Dispensaries* was due partly to the increased cost of the Victoria Hospital. This increased cost was consequent

on the pay of the specialist charged during the year being for one full year against only a few months in the previous year, and on the increased charges for diet of patients, oil gas, and electric power already mentioned. The increase under *Hospital and Dispensaries* was due partly also to increase in the Local Fund Dispensary charges consequent on the increased contingent grants allowed and the payment of grain compensation allowance. In regard to the excesses under *Durbar Physician* (25) and *Chemical Examiner and Bacteriologist* (5) the explanations furnished in the preceding paragraph apply also to these. The larger grants sanctioned for the year for the purchase of Europe Medicines and for the gradual bringing up of the Sanitary Establishment towards the full scale and the transfer of the plague charges to this head from "26. Miscellaneous" account for the increased expenditure under *Medical Stores and Sanitation and Vaccination*.

The increase of 25 in the actuals over the revised was chiefly in the items of Supplies and Services of the Victoria Hospital and Local Fund Dispensaries, the pay and allowances of the Durbar Physician and in the Sanitary Department Charges about which no accurate information was available in this office.

21. Scientific and other Minor Departments.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--|--------------------------|---------------------------|----------------------------|
| | <i>Scientific—</i> | | | |
| 1,09 | Geological Department | 29 | 29 | 28 |
| 13 | Meteorological Department | 12 | 12 | 12 |
| 13 | Archaeological Department | 16 | 14 | 14 |
| 3 | Museum | 4 | 3 | 3 |
| ... | Donation to scientific societies | ... | ... | ... |
| | <i>Agricultural—</i> | | | |
| 57 | Experimental cultivation | 93 | 62 | 65 |
| 12 | Public Exhibitions and Fairs | 9 | 10 | 8 |
| 38 | Veterinary and Stallion charges | 52 | 46 | 49 |
| 36 | Botanical and other public gardens | 54 | 52 | 54 |
| | <i>Statistics—</i> | | | |
| 1 | Census | ... | ... | ... |
| 4 | Ethnographical Survey | 5 | 3 | 3 |
| | <i>Miscellaneous—</i> | | | |
| 11 | Local and Civil Service Examinations | 13 | 14 | 12 |
| 14 | Registrar of Co-operative Societies | 16 | 15 | 15 |
| ... | Refunds | ... | 1 | ... |
| 3,10 | Total | 3,03 | 2,60 | 2,63 |
| | Deduct:—Seventy-five per cent of the Geological Department charges transferred to 10. Charges against Mining Revenue | ... | ... | ... |
| 82 | | ... | ... | ... |
| 2,28 | Total | 3,03 | 2,60 | 2,63 |

65. The total expenditure under this head showed a saving as compared with the estimate but exceeded the actuals of the previous year.

The saving in the first case was 39 and was chiefly in the cost of the *Experimental Cultivation* due to the lump sum and other grants sanctioned for the Laboratory fittings of the Entomologist and Mycologist and for experiments in fruit culture not having been utilised to any large extent.

The excess over the previous actuals was owing to the increased outlay sanctioned during the year for (1) Experimental Cultivation, (2) the Civil Veterinary Department, and (3) the Improvement of the Botanical Gardens in Bangalore. It was also due to some extent to the of payment grain compensation allowances to the establishment of the Anurad Mahal Department.

SECTION E.—MISCELLANEOUS.

RECEIPTS.

| Accounts 1907-08 | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|-------------------|--------------------|---------------------|
| Rs. | Rs. | Rs. | Rs. |
| 1.61 | 1.37 | 1.41 | 1.48 |

66. The receipts in this Section exceeded the estimate by 11 but was worse when compared with the previous actuals. The variation in both the cases was chiefly under *Miscellaneous*, a fluctuating head.

XVII. Receipts in aid of Superannuation Allowances and Pensions.

| | | | | | | |
|-------------------|-----|-----|-----|-----|-----|---|
| Accounts, 1907-08 | ... | ... | ... | ... | ... | 2 |
| Budget, 1908-09 | ... | ... | ... | ... | ... | 2 |
| Revised, 1908-09 | ... | ... | ... | ... | ... | 2 |
| Accounts, 1908-09 | ... | ... | ... | ... | ... | 2 |

67. No remarks.

XVIII. Stationery and Printing.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|-----------------------|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 2 | Stationery Receipts | 2 | 2 | 3 |
| 5 | Sale of Gazette, etc. | 3 | 4 | 4 |
| 2 | Other Press Receipts | 1 | 1 | 1 |
| 9 | Total | 6 | 7 | 8 |

68. The estimated receipts were in this case more than realised and the slight improvement was chiefly in the sale proceeds of stationery and of raiyats' receipt books.

XIX. Miscellaneous.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|---|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 29 | Unclaimed Deposits | 23 | 22 | 27 |
| 17 | Dividends and Duties | 14 | 15 | 15 |
| 23 | Tolls | 21 | 24 | 25 |
| ... | Fees for Government audit | ... | ... | ... |
| 19 | Miscellaneous Fees, Fines and Forfeitures | 19 | 17 | 16 |
| 31 | Miscellaneous sale-proceeds | 30 | 31 | 34 |
| 31 | Miscellaneous | 22 | 23 | 21 |
| 1.50 | Total | 1.29 | 1.32 | 1.38 |

69. This is a very uncertain head and the receipts under it exceeded the estimate by 9 but fell short of the previous actuals by 12.

Compared with the estimate the improvement was chiefly in the amounts of the *Unclaimed Deposits* credited to Government, of the *Tolls* on roads recovered, and of the *Miscellaneous sale proceeds* chiefly of sites in the Malleswaram Extension of the Bangalore City. The difference between the previous and the current actuals was chiefly in the "Other Items" under the minor head *Miscellaneous*.

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

EXPENDITURE.

| Accounts 1907-08 Rs. | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--------------------------|---------------------------|----------------------------|
| 48.94 | 48.69 | 48.20 | 47.75 |

70. These charges were less than the estimate by 94 and than the previous actuals by 1,19. The improvement was mostly under the head *Miscellaneous* and partly also under *Stationery and Printing*. The transfer of the plague charges during the year from this head to *Medical* also accounts for the large saving when compared with the previous actuals.

23. Allowances and Assignments under Treaties and Engagements.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|-----------------------------------|--------------------------|---------------------------|----------------------------|
| 35.00 | Subsidy to British Government ... | 35.00 | 35.00 | 35.00 |
| 79 | Political Pensions ... | 74 | 73 | 72 |
| 13 | Miscellaneous ... | 13 | 13 | 13 |
| 35.86 | Total ... | 35.87 | 35.86 | 35.85 |

71. No remarks.

24. Superannuation Allowances and Pensions.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| 6.10 | Superannuation and Retired Allowances ... | 6.41 | 6.61 | 6.55 |
| 2 | Compassionate Allowances ... | 3 | 3 | 3 |
| 10 | Gratuities ... | 12 | 9 | 9 |
| 6.22 | Total ... | 6.56 | 6.73 | 6.67 |

72. These charges have exceeded the estimate and the previous actuals by 11 and 45 respectively. The increase in both the cases was, as might be expected, under *Superannuation and Retired Allowances*. The cause of the increase in the annual charges on account of pension has been dealt with in detail in paragraph 68 of the previous year's report, to which attention is invited.

The following table shows the growth of the pension charges during the last nine years.

| | Rs. |
|---------|----------|
| 1900-01 | 3,31,862 |
| 1901-02 | 3,67,991 |
| 1902-03 | 3,69,967 |
| 1903-04 | 4,25,028 |
| 1904-05 | 4,21,598 |
| 1905-06 | 4,55,763 |
| 1906-07 | 5,39,076 |
| 1907-08 | 6,22,008 |
| 1908-09 | 6,66,995 |

25. Stationery and Printing.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---------------------------------|--------------------------|---------------------------|----------------------------|
| 97 | Stationery Depot ... | 97 | 93 | 94 |
| 1.27 | Printing and Gazette Office ... | 88 | 97 | 94 |
| 3 | Branch Press at Mysore ... | 3 | 3 | 3 |
| ... | Printing at private presses ... | ... | ... | ... |
| 2.27 | Total ... | 1.88 | 1.93 | 1.91 |

73. The actuals in this case slightly exceeded the estimate but were less than the previous actuals by 36. The small excess in the former case was on account of the grant of grain compensation allowance to the establishment and to the purchase of a larger quantity of material and type. In the previous year there was a specially large purchase of material and type to meet the growing requirements of the Press and this was the cause of the comparatively larger outlay in that year.

The Revised has been fairly accurate.

26. Miscellaneous.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| 32 | Travellers' bungalows, 1st and 2nd classes ... | 35 | 35 | 34 |
| 36 | Miscellaneous (General) ... | 43 | 26 | 34 |
| —3 | Loss by exchange ... | ... | ... | ... |
| 9 | Reception of important personages ... | 12 | 7 | 2 |
| 2,40 | Contributions ... | 3,82 | 2,81 | 2,45 |
| 50 | Charities, donations, etc. ... | 60 | ... | ... |
| ... | Special and unforeseen charges ... | ... | 7 | 7 |
| 3 | Irrigation Wells Establishment ... | 3 | 3 | 3 |
| 75 | Plague charges ... | ... | ... | ... |
| 2 | Bangalore City and Extensions ... | ... | 8 | 7 |
| 12 | Refunds ... | 3 | 1 | ... |
| 4,56 | | 4,38 | 3,68 | 3,32 |
| —3 | Deduct:—Loss by Exchange transferred to 10. Charges against Mining Revenue... | ... | ... | ... |
| 4,59 | Total ... | 4,38 | 3,68 | 3,32 |

74. The expenditure under this head showed a large saving both on the estimate and the actuals of the previous year.

As compared with the estimate there were the following important savings and excesses:—

| | |
|---|-----|
| (1) Miscellaneous (General) ... | — 9 |
| (2) Reception of important personages ... | —10 |
| (3) Contributions ... | —37 |
| (4) Charities and donations ... | —60 |
| (5) Special and unforeseen charges ... | + 7 |
| (6) Bangalore City and Extensions ... | + 7 |

The net result was a saving of 1,06. Of the savings (1) was solely in the purchase and repair of tents. Under (2) it is probable that a portion of the expenditure was debited to General Administration; under (3) the saving was due to the fact that the contribution payable to the Mysore City Improvement Trust Fund was restricted to 3,00 minus the actual opening balance and the receipts of the year to the credit of the Trust Fund; and under (4) to the amount provided for the Bust and additional Statue of His Highness the late Maharaja Chamarajendra Wodeyar Bahadur not having been paid during the year. These savings were to some extent reduced by the special charges incurred (No. 5) in connection with the celebration of the 50th Anniversary of the Queen's Proclamation, and by the amount paid for compensation for lands taken up for the Basavangudi Extension No. (6) which ought to have been debited to advances pending receipt of vouchers but which was wrongly debited to this head. This mistake will be adjusted in the accounts of the current year.

Compared with the previous year's charges the large saving of 1,24 was due chiefly to the lapse of the grant for the Bust and additional Statue mentioned above and the transfer of the plague charges to Medical. There were other differences also, but these were more or less due to the varying nature of the expenditure under the head.

The Revised did not anticipate the large increase in the receipts of the year in favour of the Mysore City Improvement Trust Fund which went to reduce the amount of the contribution payable to the Fund.

SECTION EE.—MILITARY.

XX. Military.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 7 | Military Proper ... | 13 | 11 | 10 |
| 3 | Store Department ... | ... | 3 | 3 |
| 21 | Kunigal Farm ... | 29 | 12 | 15 |
| ... | Hessarghatta and Nadamavinapura Farms ... | 31 | 39 | 38 |
| <u>31</u> | Total ... | <u>73</u> | <u>65</u> | <u>66</u> |

75. The receipts in this section were a little less than the budget but exceeded the previous actuals by 35. The decrease in the former case was in the *Kunigal Farm* receipts due to the sale proceeds from the Farm produce, the foals and the unserviceable animals having fallen short of the estimate by 14. This was to some extent counterbalanced by the increase of 7 in the receipts from the *Hessarghatta and Nadamavinapura Farms*.

The excess over the previous actuals was on account of the abolition of the separate fund which had been previously formed for the *Hessarghatta and Nadamavinapura Farms* and the credit of the receipts from these farms to this head.

SECTION EE.—MILITARY.

27. Military.

| Accounts 1907-08 | Minor Heads | Budget 1908-09 | Revised 1908-09 | Accounts 1908-09 |
|---------------------|--|-------------------|--------------------|---------------------|
| Rs. | | Rs. | Rs. | Rs. |
| 80 | Head-quarters ... | 75 | 67 | 67 |
| 3,46 | Imperial Service Regiment ... | 3,90 | 3,98 | 4,12 |
| 1,66 | Local Service Regiment ... | 1,70 | 1,74 | 1,76 |
| 53 | Government Stud Farm, Kunigal... | 63 | 58 | 68 |
| ... | Hessarghatta and Nadamavinapura Farms ... | 24 | 22 | 24 |
| 3 | Temporary Establishment for Trans- port Carts ... | ... | ... | ... |
| 2,12 | Barr or Native Infantry ... | 2,20 | 2,10 | 2,16 |
| 17 | Miscellaneous Charges ... | 20 | 18 | 18 |
| 2,22 | Imperial Service Transport Corps ... | 2,90 | 2,48 | 2,34 |
| 10 | Military Stores ... | 9 | 8 | 9 |
| 83 | Superannuation and Retired allow- ances ... | 1,01 | 85 | 91 |
| 1,00 | Palace Military ... | 1,00 | 1,00 | 1,00 |
| <u>12,90</u> | Total ... | <u>14,62</u> | <u>13,88</u> | <u>14,15</u> |

76. The actuals of the year showed a saving of 47 on the estimate but exceeded the previous actuals by 1,25.

Compared with the estimate there were savings under *Head quarters* (8), under *Imperial Service Transport Corps* (56) and under *Superannuation and Retired allowances* (10); on the other hand, there was excess under *Imperial Service Regiment* (22), *Local Service Regiment* (6), and *Government Stud Farm, Kunigal* (5). Of the decreases, the first was due to the abolition of the appointment of the Military Assistant and the second was due partly to savings under Salaries and Establishment and partly to the grants for ordinary Supplies and Services and for the special charges in connection with the extra carts and components and the mobilisation equipment not having been utilised to the full extent. The increases were mostly under Supplies and Services and were caused by the dearness of gram, etc., and the payment of a large amount of compensation to the contractor for loss sustained by him in 1907 in supplying chenna rations to the Imperial Service Regiment.

As compared with the previous actuals there was a very large increase and, excepting *Head-quarters* in which there was a saving of 13, all the other minor heads contributed to the increase as the following will show:—

| | | | |
|---|----|-----|---|
| (1) <i>Imperial Service Regiment—</i> | 66 | ... | Due mainly to the increased grant sanctioned for Supplies and Services—both ordinary and special—and to the payment of compensation to contractor. |
| (2) <i>Local Service Regiment—</i> | 10 | ... | Due to increased charges under compensation for clearness of grain and rugi. |
| (3) <i>Government Stud Farm, Kunigal—</i> | 16 | ... | Due to the comparatively heavier cost of food and keep of stallions, foals, etc., and also of the farm cattle. |
| (4) <i>Hassarghatta and Nudamavinapura Farms.</i> | 24 | ... | A new item brought on the estimate for the first time during the year under report for the reason explained on the receipt side. |
| (5) <i>Imperial Service Transport Corps</i> | 12 | ... | To revision of establishment and extra carts and components and mobilisation equipment sanctioned during the year. These amounted to 45, but the comparatively less expenditure under supplies and services reduced the excess to 12. |
| (6) <i>Superannuation and Retired allowances</i> | 8 | ... | To the growth of pension charges. |

The actuals exceeded the Revised by 27 and the excess was chiefly under *Imperial Service Regiment* and *Government Stud Farm, Kunigal*, and in the expenditure for Supplies and Services.

SECTION F.—FAMINE RELIEF AND INSURANCE.

| Accounts | Budget | Revised | Accounts |
|----------|---------|---------|----------|
| 1907-08 | 1908-09 | 1908-09 | 1908-09 |
| Rs. | Rs. | Rs. | Rs. |
| 2,00 | 2,00 | 3,30 | 2,86 |

77. The estimated provision was for the usual Famine Reserve of 2,00, but in the course of the year there was severe scarcity and the excess was due to the measures taken in relief thereof.

28.—Famine Relief.

| | | | | |
|----------------------|-----|-----|-----|-----|
| Accounts, 1907-08... | ... | ... | ... | ... |
| Budget, 1908-09... | ... | ... | ... | ... |
| Revised, 1908-09... | ... | ... | ... | 130 |
| Accounts, 1908-09... | ... | ... | ... | 86 |

78. No provision had been made in the estimate for relief measures but in the course of the year it was found necessary to meet the distress which prevailed in most parts of the state consequent on the failure of the rains.

29.—Reduction or Avoidance of Debt.

| | | | | | |
|----------------------|-----|-----|-----|-----|------|
| Accounts, 1907-08... | ... | ... | ... | ... | 2,00 |
| Budget, 1908-09... | ... | ... | ... | ... | 2,00 |
| Revised, 1908-09... | ... | ... | ... | ... | 2,00 |
| Accounts, 1908-09... | ... | ... | ... | ... | 2,00 |

79. No remarks.

SECTION H.—XXI. STATE RAILWAYS.

RECEIPTS.

| Accounts | | Gross Receipts | Budget | Revised | Accounts |
|--------------|-------------|----------------|--------------|--------------|--------------|
| 1907-08 | | | 1908-09 | 1908-09 | 1908-09 |
| Rs. | | | Rs. | Rs. | Rs. |
| 25,82 | Metro Gauge | ... | 25,27 | 30,42 | 29,31 |
| 2,12 | Broad Gauge | ... | 2,22 | 2,81 | 2,73 |
| <u>30,94</u> | | | <u>27,49</u> | <u>33,23</u> | <u>32,04</u> |

| Accounts 1907-08 Rs. | | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|---|--------------------------|---------------------------|----------------------------|
| | Deduct— | | | |
| | 1. Working Expenses. | | | |
| 17,85 | Metre Gauge ... | 18,62 | 21,75 | 22,30 |
| 1,55 | Broad Gauge ... | | | |
| 2,12 | 2. Surplus profit paid to the Madras and Southern Mahratta Railway Company | ... | ... | ... |
| 21,52 | | 18,62 | 21,75 | 22,30 |
| 9,42 | Net Receipts | 8,87 | 11,48 | 9,74 |

80. The net revenue from the Railways was better than the estimate by 87 and the actuals of the previous year by 32. The improvement in both the cases was due partly to increased traffic on the lines, specially on the metre gauge lines, and partly to the reduction in the share of the surplus profit paid to the Madras and Southern Mahratta Company in terms of the revised contract with the Company. Such share paid in previous year was one-fourth of the net profit on the *Mysore—Harihar* line, but commencing with the year under is one-twentieth of such profits on all the lines.

SECTION H.—30. STATE RAILWAYS REVENUE ACCOUNT.

EXPENDITURE.

| Accounts 1907-08 Rs. | | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|--|--------------------------|---------------------------|----------------------------|
| | Interest on debt :— | | | |
| 7,19 | Guaranteed Interest paid to the Southern Mahratta Railway Company | 7,20 | 7,20 | 7,21 |

81. The interest charge is about the same as the estimate and the previous actuals. The net result of the Railway workings shows a deficit of 54 as noted below :—

| | | | | Rs. | Rs. |
|------------------|-----|-----|---------|-----|-------|
| Net Surplus | ... | ... | ... | ... | 974 |
| Deduct— | | | | | |
| Interest charges | ... | ... | ... | 721 | ... |
| Capital Outlay | ... | ... | ... | 307 | 1,028 |
| | | | Deficit | ... | 54 |

SECTION K.—PUBLIC WORKS.

RECEIPTS.

| | | | | | Rs. |
|-----------|---------|-----|-----|-----|------|
| Accounts, | 1907-08 | ... | ... | ... | 4,02 |
| Budget, | 1908-09 | ... | ... | ... | 3,79 |
| Revised, | 1908-09 | ... | ... | ... | 3,80 |
| Accounts, | 1908-09 | ... | ... | ... | 4,35 |

82. The improvement over the estimate and the actuals of the previous year was due mainly to the credit of the amount of contribution (30) by the Bangalore City Municipality for the maintenance of the Chamarajendra Water Works, and to the taxes levied on steam tramway trucks used for the conveyance of manganese ore in the Shimoga District, both of which were not anticipated at the time the budget estimate was prepared. The realisation from the sale of water to the Kolar Gold Fields Mines was also better.

SECTIONS J. & K.—PUBLIC WORKS.

| | | EXPENDITURE. | | | | |
|----------|--------------------------|--------------|-----|---------|---------|----------|
| Accounts | | Major Heads | | Budget | Revised | Accounts |
| 1907-08 | | | | 1908-09 | 1908-09 | 1908-09 |
| Rs. | | | | Rs. | Rs. | Rs. |
| | Irrigation— | | | | | |
| 8,37 | Major works | ... | ... | 4,42 | 6,40 | 4,93 |
| 1,76 | Minor works | ... | ... | 2,12 | 3,44 | 2,28 |
| 8,13 | | | | 6,54 | 9,84 | 7,21 |
| | Other Public Works— | | | | | |
| 19,52 | Civil Works | ... | ... | 21,10 | 19,06 | 19,90 |
| 26 | Military Works | ... | ... | 40 | 10 | 9 |
| 4,46 | Construction of Railways | ... | ... | 3,00 | 3,23 | 3,07 |
| 24,24 | | | | 24,50 | 22,39 | 23,06 |
| 32,97 | Total | ... | ... | 31,04 | 32,23 | 30,27 |

83. There was on the whole a saving of 77 in this expenditure as compared with the estimate and of 2,10 as compared with the previous actuals. The variations in the details are explained under each of the major heads concerned.

Irrigation Major.—

The excess over the estimate under this head was 51 and the saving on the actuals of the previous year was 1,44. The former was chiefly in connection with the Marikanave Tank, the channels under which were brought to nearer completion. Some of the other tank works were also pushed on with a view either to conserve labour in the parts affected by the distress or to complete the few remaining items of works. The latter saving was caused by comparatively less expenditure incurred on the Chandanur and Ramasagara Tanks, the new Sowlanga Tank, and the improvements to the Devaraj and Sriramadewar Dam North Channels, which were either far advanced or approached completion.

Irrigation Minor.—

In this case there were excesses over both the estimate and the actuals of the previous year. These were due mainly to stone and masonry works to tanks having been carried out on a large scale to give employment to as many men as possible during the period of distress and also with the view of not allowing the earthwork carried out as relief work to become useless for want of the stone and masonry work necessary for preservation.

Other Public Works—Civil Works.—

The actuals of the year fell short of the budget estimate by 1,20 but exceeded the actuals of the previous year by 38.

The short expenditure in the first case was caused by (1) the non-payment during the year of the price of the Glentilt Bungalow on the Nandi Hills and of the land compensation in connection with the Bangalore City Drainage Works; (2) the late adjustment of the cost of the electric fittings for the Mysore Palace; and (3) the surrender of grant of 71 for meeting the expenditure on relief measures. The excess in the second case was due to the comparatively shorter outlay during the year on Irrigation Major Works and the consequently less debit to that head on account of proportionate cost of establishment and tools and plant.

Military.—

The greater portion of the grant under this head was surrendered to provide funds for expenditure in connection with the distress. Hence the large decrease when compared with the estimate and the previous actuals.

Railway Construction.—

While this expenditure slightly exceeded the budget estimate, it fell short of the actuals of the previous year by 1,39. The comparatively smaller number of works undertaken during the year and the decrease in the proportionate share of the General Store balance contributed to the above large decrease.

SECTION L.—XXIII CAUVERY POWER SCHEME.

RECEIPTS.

| | | | | | |
|-------------------|-----|-----|-----|-----|-------|
| Accounts, 1907-08 | ... | ... | ... | ... | 17,58 |
| Budget, 1908-09 | ... | ... | ... | ... | 16,50 |
| Revised, 1908-09 | ... | ... | ... | ... | 16,83 |
| Accounts, 1908-09 | ... | ... | ... | ... | 17,46 |

84. The revenue from this source exceeded the budget by 96 but was about the same as that of the previous year. The excess over the estimate was due to the increased revenue derived from the *Bangalore Lighting and Power* Section consequent on the additional lighting and power installations put up, to the remissions estimated for the mines having proved somewhat high, and to the recovery of a larger amount of arrears.

SECTION L.—35 & 36. CAUVERY POWER SCHEME.

EXPENDITURE.

| Accounts 1907-08 Rs. | Minor Heads | Budget 1908-09 Rs. | Revised 1908-09 Rs. | Accounts 1908-09 Rs. |
|----------------------------|-------------------------------------|--------------------------|---------------------------|----------------------------|
| | 35. Revenue Account— | | | |
| 2,57 | Working Expenses | 3,70 | 3,68 | 2,98 |
| ... | Depreciation | ... | 6,19 | 10,06 |
| 62 | Interest on Debt | 70 | 70 | 71 |
| 1,33 | Redemption of Loan | 1,33 | 1,33 | 1,33 |
| 4,52 | Total | 5,73 | 11,90 | 15,08 |
| | 36. Capital Outlay— | | | |
| ... | I Installation | 46 | ... | ... |
| —1 | II Do | ... | ... | ... |
| 77 | Bangalore Lighting and Power Supply | ... | ... | —51 |
| 70 | Total | 46 | ... | —51 |
| 5,28 | Total | 6,19 | 11,90 | 14,57 |

85. The actuals on the whole exceeded both the estimate and the previous actuals. The excess in the first case was 8,38 and in the second 9,29.

Compared with the estimate there was a large decrease (72) in the working charges, due to savings under Establishment, Distribution and Management and also to the transfer of materials from works to the suspense account. The capital outlay also showed a saving of 97, of which 46 was the grant for the older installations which was subsequently transferred to the 3rd or new installation and 51 was on account of the write-back of the value of the materials to the 3rd installation, the cost of which was, under the then arrangement, met from the loan raised for the purpose. These savings were more than counterbalanced by the large excess of 10,06 due to the formation of the *Depreciation Fund* ordered in Government Order No. D. P. W. 118-22-819-23, dated 1st February 1909.

As compared with the previous year's figures, the excess was caused solely by the newly formed *Depreciation Fund* mentioned above. The *Working expenses* were somewhat larger but the excess on this account was more than met by the saving in the Capital Outlay.

SECTION N.—CAPITAL OUTLAY NOT CHARGED TO REVENUE.

III. INSTALLATION.

| | | | | | |
|-------------------|-----|-----|-----|-----|-------|
| Accounts, 1907-08 | ... | ... | ... | ... | 12,81 |
| Budget, 1908-09 | ... | ... | ... | ... | 1,26 |
| Revised, 1908-09 | ... | ... | ... | ... | 1,90 |
| Accounts, 1908-09 | ... | ... | ... | ... | 1,98 |

87. The excess over the budget estimate was 72 and the cause was partly to the transfer of materials from the older installations to this installation and partly to the transfer to this head of the provision under the older installations mentioned in para 86 of the preceding section.

SECTION M.—ADJUSTMENTS.

| RECEIPTS 1908-09 | | | EXPENDITURE, 1908-09 | | |
|------------------|---------|----------|----------------------|---------|----------|
| Budget | Revised | Accounts | Budget | Revised | Accounts |
| 9,50 | 9,00 | 8,96 | 9,50 | 9,00 | 8,97 |

87. The allotment to the several funds was as shown below:—

| | | | | |
|---------------------------|-----|-----|-----|------|
| To Local Funds General... | ... | ... | ... | 1,70 |
| To District Funds | ... | ... | ... | 4,89 |
| To Village School Fund | ... | ... | ... | 2,39 |
| Total | ... | ... | ... | 8,97 |

SECTION O.—PERMANENT DEBT.

88. No transaction.

SECTION P.—UNFUNDED DEBT.

| | | | 1908-09 | | |
|---|-----|-----|---------|---------|----------|
| | | | Budget | Revised | Accounts |
| State Life Insurance Fund | ... | ... | + 1,90 | + 1,55 | + 1,55 |
| Savings Bank Deposits | ... | ... | + 4,00 | — 1,76 | — 1,76 |
| Endowments to Charitable and Educational purposes | ... | ... | ... | + 44 | + 44 |
| Total | ... | ... | + 5,90 | + 23 | + 23 |

89. The *State Life Insurance Fund* showed a small decrease due to less receipts and more expenditure. The falling off in the *Savings Bank Deposits* was owing to less deposits on account of the severe distress which prevailed in many parts of the State.

SECTION Q.—DEPOSITS AND ADVANCES.

| | | | 1908-09 | | |
|--------|-----|-----|---------------|----------------|-----------------|
| | | | Budget Rs. | Revised Rs. | Accounts Rs. |
| Credit | ... | ... | 1,38,20 | 1,61,72 | 1,68,74 |
| Debit | ... | ... | 1,52,52 | 1,69,52 | 1,75,07 |
| Total | ... | ... | —14,32 | —7,80 | —6,33 |

90. This section comprises of numerous items, the estimate under which is more or less rough. There was a net increase of 7,99 in the receipts due to the formation of the Cauvery Power Scheme Depreciation Fund, which was not anticipated in the estimate. The important items which go to make up the above increased credit are detailed below:—

| | | | | Rs. |
|---|-----|-----|-----|---------|
| Presidency Banks | ... | ... | ... | + 1,12 |
| District Funds | ... | ... | ... | + 80 |
| Municipal Funds | ... | ... | ... | + 1,14 |
| Palace Deposits | ... | ... | ... | — 2,42 |
| Personal Estate Account | ... | ... | ... | + 77 |
| Cauvery Power Scheme Depreciation Fund | ... | ... | ... | + 10,06 |
| Account Current with the Accountant-General, Madras | ... | ... | ... | — 3,50 |
| Suspense Account | ... | ... | ... | + 71 |
| Miscellaneous | ... | ... | ... | — 69 |
| Total | ... | ... | ... | + 7,99 |

SECTION R.—ADVANCES AND LOANS.

| | | | | | 1908-09 | | |
|--------|-----|-----|-----|-----|---------------|----------------|-----------------|
| | | | | | Budget Rs. | Revised Rs. | Accounts Rs. |
| Credit | ... | ... | ... | ... | 1,51 | 1,81 | 1,97 |
| Debit | ... | ... | ... | ... | 8,83 | 10,98 | 12,00 |
| Net.. | | | | | —7,32 | —9,17 | —10,03 |

91. The estimate was framed for a net debit of 7,32 but the actuals exceeded it by 2,71. Under receipts there was an improvement chiefly in the recoveries from Agricultural Banks. The large excess in the debit was mostly under Takavi Advances and Loans made under the Land Improvement Loans Regulation with a view to mitigate the distress which prevailed during the year.

The following statement gives the demand, collection and balance of the several loans during 1908-09:—

| Loans | Demand | | | Collection | | | Balance | Amount of Loan advanced during the year |
|-----------------------|--------------------|---------------------|-------|--------------------|---------------------|-------|---------|---|
| | Arrear Instalments | Current Instalments | Total | Arrear Instalments | Current Instalments | Total | | |
| Encumbered Jahgirdars | 71 | 19 | 90 | .. | 16 | 16 | 74 | 1 |
| Municipal Loans | 4 | 12 | 16 | ... | 8 | 8 | 8 | 75 |
| Special Loans | 9 | 1 | 10 | 9 | 1 | 10 | ... | 7,00 |
| Other Loans | 6 | 3 | 9 | ... | 3 | 3 | 6 | ... |
| Agricultural Banks | 3,29 | 60 | 3,89 | 47 | 27 | 74 | 3,15 | ... |

SECTION T.—REMITTANCES.

| | | | | | 1908-09 | | |
|---|-----|-----|-----|-----|---------------|----------------|-----------------|
| | | | | | Budget Rs. | Revised Rs. | Accounts Rs. |
| Local Remittances and Adjustments | ... | ... | ... | ... | ... | —20 | —34 |
| Miscellaneous Remittances | ... | ... | ... | ... | ... | +15 | —16 |
| Local Bills | ... | ... | ... | ... | ... | —12 | —12 |
| Departmental Remittances (Public Works) | ... | ... | ... | ... | ... | +80 | +71 |
| Total | | | | | ... | +63 | +10 |

92. These figures are net and the transactions call for no remarks.

SECTION U.—HIS MAJESTY'S TREASURY.

| | | | | | 1908-09 | | |
|--------|-----|-----|-----|-----|---------------|----------------|-----------------|
| | | | | | Budget Rs. | Revised Rs. | Accounts Rs. |
| Credit | ... | ... | ... | ... | 40,00 | 42,44 | 42,44 |
| Debit | ... | ... | ... | ... | 40,00 | 41,97 | 41,97 |
| | | | | | ... | +47 | +47 |

93. No remarks.

SECTION V.—CASH BALANCES.

| | | | | | Budget Rs. | Accounts Rs. |
|-----------------------------------|-----|-----|-----|-----|---------------|-----------------|
| Opening Balance on 1st July 1908— | | | | | | |
| In Treasuries | ... | ... | ... | ... | 37,82 | 37,82 |
| In Madras Bank | ... | ... | ... | ... | 67,51 | 67,51 |
| With Messrs. Coutts & Co. | ... | ... | ... | ... | 3,41 | 3,41 |
| Total | | | | | 1,08,74 | 1,08,74 |

| | Budget Rs. | Accounts Rs. |
|---|----------------|-----------------|
| Closing Balance on 30th June 1909— | | |
| In Treasuries | 34.00 | 36.62 |
| In Madras Bank | 64.31 | 51.70 |
| With Messrs. Coutts & Co. | 3.50 | 2.88 |
| Total | <u>1,01.81</u> | <u>91.20</u> |
| Increase+, or decrease—, of balance on 30th June 1909. | <u>+ 8.31</u> | <u>—17.54</u> |

94. The net transactions of the year showed a decrease of 17.54 in the Cash Balance and the variations which brought about this result are as follow:—

| | Increase Rs. | Reduction Rs. |
|--|-----------------|------------------|
| Surplus— | | |
| General Revenue | ... | ... |
| Appropriation for repayment of Cauvery Power Scheme Capital | 2.89 | ... |
| Appropriation for Avoidance of Debt (Famine Reserve) | 2.00 | ... |
| Appropriation for Redemption of Loan | 1.33 | ... |
| Cauvery Power Scheme Depreciation Fund | 10.06 | ... |
| Cauvery Power Scheme Capital not charged to Revenue | ... | 1.98 |
| Life Insurance Fund | 1.55 | ... |
| Savings Bank Deposits | ... | 1.76 |
| Surplus Investment Account | ... | 17.26 |
| Loans and Advances | ... | 10.03 |
| Other variations | ... | 4.34 |
| Total | <u>17.83</u> | <u>35.37</u> |
| Net decrease | | <u>17.54</u> |

95. Appendix A is the account of the Sinking Fund formed for the repayment of the old Southern Mahratta Railway Company's sterling loan of £1,200,000 for the year ended 31st March 1909 received from the Comptroller and Auditor General, Calcutta. The balance in favour of the Fund increased during the year by Rs. 4,10,220-3-0 and stood at Rs. 72,72,861-5-6 on 31st March 1909.

BANGALORE,
14th April 1910.

J. S. CHAKRAVARTI,
Comptroller.